

TOWN OF WEST RUTLAND, VERMONT

ANNUAL REPORT

For the Year Ending June 30, 1996





Unidentified man who used to pick up the milk from those small milk sheds, when the farms road was snowed. Yr. 1941. -Jessica Baker

TELEPHONE NUMBERS

Town Manager	438-2263
Town Treasurer	438-2263
Town Clerk	438-2204
Listers	438-2204
Zoning	438-2204
Town Garage	438-2854
Library	438-2964
Wastewater Treatment Plant	438-5633
School	438-2288
Recreation Area/Skating Rink	438-2406
FIRE	775-0001
POLICE	438-6114
STATE POLICE	773-9101
AMBULANCE	773-1700
Rutland West Neighborhood Housing Service, Inc.	438-2303

Printed in West Rutland
by
Daamen Printing Company

1996

TOWN OF WEST RUTLAND, VERMONT

ANNUAL REPORT

For the Year Ending June 30, 1996

WANT TO GET INVOLVED IN TOWN?

Are you a concerned resident and have time to spare? Would you like to make a difference in your community? The Town NEEDS VOLUNTEERS! Currently, the Town needs support with its Recreation Committee, Friends of the Town Hall, Industrial Corporation Board, and Planning Commission. There may be more groups forming throughout the year. If you are interested in serving on ANY Committee or Board, please feel free to stop by the office and ask for information.

INFORMATION SEEKERS!!

If you have a question about town policy, finances, ordinances, or just about anything regarding local government, please feel free to contact the Town Manager. Budget information is available upon request. Selectboard Meetings Minutes are posted in the Town Hall hallway, once approved. Call for an appointment at (802) 438-2263, to go over specific items of interest, or write: Town of West Rutland, Town Manager, PO Box 60, West Rutland, VT 05777. For e-mail, send to: jsimcock@vermontel.com. Thanks and I look forward to hearing from you!

1996

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TOWN OF WEST RUTLAND SCHOOL DISTRICT
West Rutland, Vermont 05777

WARNING

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi-Purpose Room of the High School in said Town on Monday, March 3, 1997 at 7:00 P.M. to discuss on the following matters, to wit:

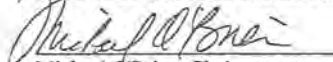
1. To hear and act upon the reports of the Town of West Rutland School District.
2. To transact any other business that may legally come before said meeting.

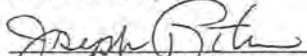
At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 4th day of March, 1997 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant Street (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matters, to wit:

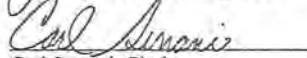
1. To elect all School District officials as required by law.

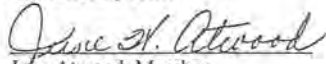
WEST RUTLAND, VERMONT
January 20, 1997

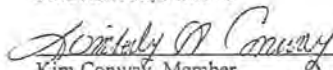
BOARD OF SCHOOL DIRECTORS


Michael O'Brien, Chairperson


Joseph Riter, Vice Chairperson


Carl Serrani, Clerk


June Atwood, Member


Kim Conway, Member

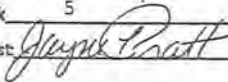
WEST RUTLAND TOWN CLERK'S OFFICE
RECEIVED FOR RECORD

21st day of January, A.D., 1997

At 9 O'Clock 00 Minutes PM

And Recorded in Town Meeting & Misc.

Book 5 Page 318

Attest  Town Clerk

TOWN OF WEST RUTLAND, VERMONT

WARNING

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 3rd, 1997 at 7:00 PM for an informational hearing and to act on Articles 1, 2 & 3. And to meet on Tuesday, March 4th, 1997 at 10:00 AM at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles 4-16. Polls to close at 7:00 PM.

- Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- Article #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department.
- Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

- Article #4 To elect by Australian Ballot all necessary Town Officers; Town Moderator, Selectperson 3 Years (1), Selectpersons 1 Year (2), Lister, Auditor, Grand Juror and Town Law Agent.
- Article #5 Shall the Town vote to approve the Select Board's Budget for Fiscal Year 1998 covering July 1, 1997 to June 30, 1998 in the amount of \$ 556,562 to be raised by taxes?
- Article #6 Shall the Town vote to appropriate the sum of \$65,000.00 for continuing repaving and sidewalk improvements?
- Article #7 Shall the Town vote to appropriate the sum of \$1,500.00 for the support of the programs of the Southwestern Vermont Council on Aging?
- Article #8 Shall the Town vote to appropriate the sum of \$400.00 to support the Retired and Senior Volunteer Program (RSVP)?
- Article #9 Shall the Town vote to appropriate the sum of \$4800.00 to support the Rutland Area Visiting Nurse Association and Hospice in Fiscal Year 1997? (\$300 to support Rutland Area Hospice and \$4500 to support RAVNAH Home & Community Health Services)
- Article #10 Shall the Town vote to appropriate the sum of \$14,688.00 (\$6.00 per capital) to maintain the serves of the Rutland Regional Ambulance?

- Article #11 Shall the Town vote to appropriate the sum of \$3,304 for the support of Rutland Area Community Services (formerly Rutland Mental Health Services, Inc.) so that these services can be maintained?
- Article #12 Shall the Town vote to authorize the Select Board to contract with the West Rutland Fire District #1 and to appropriate the amount of \$46,350 for Town wide fire protection and emergency services?
- Article #13 Shall the Town vote to appropriate the sum of \$3,500 to West Rutland Development Corporation, Inc. for marketing and permitting of the Industrial Park?
- Article #14 Shall the Town vote to appropriate the sum of \$1250.00 to support the programs and services of BROCC (Bennington-Rutland Opportunity Council) in 1997?
- Article #15 Shall the Town vote to appropriate the sum of \$500 to the Rutland Economic Development Corporation (REDC) for the purposes of development promotion?
- Article #16 Shall the Town vote to appropriate the sum of \$6,350.00 for a voting machine?

January 27, 1997

BOARD OF SELECTPERSONS

Nicola Notte, Chairman

Nicola L. Notte

Paula Mumford

Paula Mumford

Ronald Orzell

Ronald H. Orzell

Chester Brown, Jr.

Chester Brown Jr.

Richard Daley

WEST RUTLAND TOWN CLERK'S OFFICE
RECEIVED FOR RECORD31st day of January A.D., 1997At 2 O'Clock 30 Minutes PMAnd Recorded in Town Meeting & Misc.Book 5 Page 319Attest *Angela Pratt* Town Clerk

YOU SPOIL YOUR BALLOT

Ask an election official for another ballot. Three ballots is the limit.

YOU'RE DISABLED, VISUALLY IMPAIRED OR CAN'T READ

Tell an election official. You may bring a friend or relative to help you, as long as he or she is a registered voter, or you may have two election officials help you.

YOU CAN'T GET FROM YOUR CAR TO THE POLLING PLACE

Have a friend tell an election official. A ballot may be brought out to your car by two election officials so you can vote there.

IT IS ILLEGAL TO;

1. Knowingly vote more than once, either in the same town or in different towns.
2. Try to tell another person how to vote once you're inside the building where voting is taking place.
3. Mislead the Board of Civil Authority about your own or another person's eligibility to vote.
4. Show your marked ballot to others in order to let them know how you voted.
5. Mark a mark on your ballot which would identify it as yours.

PLEASE DON'T

1. Chat or socialize in the voting area, especially when there are people in the process of voting.
2. Leave brochures, buttons or other campaign literature in the voting booth.

ABSENTEE VOTING

A voter who expects to be an absent voter may request absentee ballots until 5:00 PM or the closing of the Town Clerk's Office on the day preceding the election. (Mar. 3, 1997). Also an authorized person, on behalf of an absent voter may apply for an absent voter ballot not later than 12:00 Noon of the day preceding the election (Mar. 3, 1997). Application for absentee ballots will be accepted by the Town Clerk in the Town Hall during regular office hours Monday thru Friday.

APPLICATIONS FOR CHECKLIST

Applications for person's names to be placed on the checklist shall not be accepted after 12:00 NOON on the 2nd Saturday preceding the day of the election. (Feb. 22, 1997). Applications will be accepted by the Town Clerk at the Town Hall during regular office hours Monday thru Friday and on Saturday February 22nd from 10-12 AM.

INSTRUCTIONS FOR VOTERS

Here is some basic information for you, the voter. If you have any questions after reading this, or any time during the voting process, ask your Town Clerk or another election official.

CHECK IN

1. Go to "in" checklist table.
2. Give your name, and if asked, your residence to the election official in a clear audible voice.
3. Wait until your name is repeated and checked off by the official.

ENTER

1. Enter within the guardrail, and do not leave until you have voted.
2. An election official will hand you a paper ballot.
3. Go to a vacant booth.

MARK YOUR BALLOT

1. Make a cross (X) in the box to the right of the name of the candidate(s) you want to vote for. Follow the directions on the ballot as to how many to vote for.
("Vote for not more than two")
2. WRITE-IN. To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot.

CHECK OUT

1. Go to the "out" checklist table.
2. Give your name to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

BALLOT

Deposit your ballot in the "Voted Ballot" box.

LEAVE

Leave the voting area by passing outside the guardrail.

WHAT TO DO IF?

YOU'RE NOT ON THE CHECKLIST

If your name has been dropped from the checklist and you think it was an error, explain to your Town Clerk and ask that your name be put back on.

If the problem isn't cleared up to your satisfaction, have the Town Clerk, Selectmen or other official call an immediate meeting of the members of the Board of Civil Authority who are present at the polls. They should check thoroughly and correct any error.

If you still aren't satisfied, call the Secretary of State's Office at 1-800-642-5155.

TOWN OFFICERS

Moderator	*Gary Kupferer	1997	1 Year Term
Town Clerk	Jayne Pratt	1998	3 Year Term
Town Treasurer	Michael McGann	1998	3 Year Term
Selectpersons	Nicola Notte	1999	3 Year Term
	Chester Brown Jr.	1998	3 Year Term
	*Paula Mumford	1997	3 Year Term
	* Richard Daley	1997	1 Year Term
	* Ronald Orzell	1997	1 Year Term
School Directors	Joseph Riter	1999	3 Year Term
	Kimberly Conway	1998	3 Year Term
	*Michael O'Brien	1997	3 Year Term
	*June Atwood	1997	1 Year Term
	*Carl Serrani	1997	1 Year Term
Listers	Frances Flynn	1999	3 Year Term
	Leonard DiGangi	1998	3 Year Term
	*William Kelly	1997	3 Year Term
Auditors	Mary Oczechowski	1999	3 Year Term
	James Reynolds	1998	3 Year Term
	*Beverly Kupferer	1997	3 Year Term
Grand Juror	*John Galbicsek	1997	1 Year Term
First Constable	James Rajda	1998	2 Year Term
Health Officer	Ronald Orzell	1997	By App't
Town Service Officer	Ronald Orzell	1997	By App't
Animal Control Officer	Ronald Orzell		
Emergency Management Director	Edward Gilman	1997	By App't
Zoning Administrator	Jayne Pratt	1997	By App't

Date after name indicates when term expires. *Asterisk before name indicates office to be voted on this year.

1997 Selectboard and Town Manager Report

It is with great honor and respect the Selectboard and Town Manager present this report to the residents of West Rutland. 1996 was a significant year for the town of West Rutland on a variety of municipal issues. Road construction, wastewater upgrade project & industrial park planning, grant management, budget process updating, and personnel changes are a few of the major activities undertaken last year.

Improvements were made to several roads and bridges throughout town last year. The town paved Dewey Avenue and Lane, Whipple Hollow Road, Durgy Hill, Tower Lane, and Ross Street. Drainage continued to be a factor in town, and efforts were made to improve Durgy Hill, Town Farm Road, Pleasant Street, Dewey Avenue, and Boardman Hill with new ditches. The town also continued constructing a new storm drain system, as engineered, for Marble street. It is intended to continue the Marble street project in 1997 by extending drainage pipes further towards the Town Hall and installing new sidewalk where funding allows. The State provided about \$210,000 in state aid/grants as Clarendon Avenue received new pavement and True Blue bridge was replaced with a large concrete box culvert. The road crew managed to handle routine summer and fall maintenance jobs despite being limited to only a two person crew. Bernie Rogers, the Road Foreman, is a major reason for this accomplishment and now has an impressive seventeen years experience with the town. Since late June, the road crew responded to over 130 road complaints! The road crew also traded in an old truck for a new one-ton truck in '96. In 1997, look for a prioritized paving and sidewalk construction list to be developed. The road list(s), based on many road conditions, will help the town to better plan paving projects in the future.

The wastewater upgrade project continues to be worked on by the town. Last year, much research was done to identify the needs of system. An engineered wastewater treatment facility, collection system and pump station evaluation was submitted to the town and state in April, 1996. The report confirmed that the daily operation of the treatment plant is over its designed capacity. Last fall, the Selectboard voted to increase the capacity of the proposed plant from 325,000 gallons per day to 500,000 gallons per day to allow for potential growth, either commercially or residentially, with a new system. Further work needs to be done regarding state permitting, financing, and pre-engineering. The town will also work with the state to secure grant funds to be applied for the mandated "phosphorus removal" aspect of the project. You will be kept informed as the process continues.

This year's Selectboard budget proposal is \$556,562 (same as last year's). This year, the town was introduced to a new budget format that will show the impact on the tax rate, based on proposed expenditure and revenue totals. Unfortunately, a final school budget and grand list amount is not available, so last year's \$'s are used to calculate a proposed tax rate. Through the careful management of the town's fund balance, however, future municipal budgets will remain more stabilized with town needs met by planning.

Economic development also remains a growing need for the town. There are signs of improvement with the expected new construction of Rite Aid to be located on Route 4-A near Stewart's. West Rutland Development Corporation, led by Jim Reynolds, helped finalize a Master Conceptual Plan for the town's industrial park. The finished product includes actual cost estimates for three different park/lot developments. Each of the three options provides the best building location for the desired square footage and lot layout. In order to bring the industrial park to the level of competition, however, an umbrella Act 250 permit needs to be obtained- to help reduce the time required for a business to locate in town. A new line item in the Selectboard budget has been created to fund this type of activity, funded entirely by town general surplus funds. This line item could also be used to address other areas in town in need of economic development, as well as apply for technical grant assistance. While it is a continued effort to attract new business, the town would also like to hear from local businesses that are already here---so let us know your concerns!

The town benefited greatly last year by many volunteers offering time and assistance to the town. Please consider this letter a special "thanks" to all those who volunteer their support on committees and other activities to serve the town. The Friends of Town Hall continued to be a major support for the preservation of the Town Hall building. Last year, several thousands of dollars, raised by the "Friends", were used to paint and remodel the office hallway with impressive results. In 1997, the conference room is scheduled for its upgrade, to be done with the same intent as the hallway. If there are any residents who wish to volunteer or participate, for any of the town functions, please feel free to stop by Town Manager's office for details.

Selectboard meetings occur every second and fourth Monday of the month, at 6 PM, here at the Town Hall. The public is encouraged to attend. If you are wondering what is happening in town affairs, keep your eyes on the lookout for the *Town Hall Times*. This is the town newsletter, put together with the editorial help of Bonnie Simcock, published about every three to four months. And as usual, newspaper coverage is a continued resource for town information. Last year, even the Town Manager made it to public television's ETV program, when there was a focus on the marble artist/sculpture industry in town. So keep your eyes out there!

Respectfully submitted,

Nicola Notte, Chairman
Chester Brown
Paula Mumford
Ron Orzell
Richard Daley
SELECTBOARD

Jason Simcock
TOWN MANAGER

TOWN AUDITOR'S REPORT

FISCAL YEAR ENDED JUNE 30, 1996

We have read the audited financial statement reports, exhibits and footnotes for June 30, 1996, that were prepared by Sullivan, Powers, and Company, CPA's.

We feel that in the future years the financial statements should be prepared on the accrual basis rather than on the cash basis. We also feel that the Town should prepare a schedule of its fixed assets (such as trucks, plows, photocopier, computers, etc.). The Town should also indicate the date acquired and amount paid or estimated amount paid for very old assets, such as the Town Hall, and include the schedule in the Town Report.

It was also noted that at the end of the year the Town had over \$100,000 in bank accounts not covered by FDIC insurance. We recommend that the Town open accounts in more than one bank so that all funds will be insured at all times. We are aware that the number of days during the year that accounts exceed the insured limit are few. However, if a bank failed in one of those days, the Town would be at risk for the uninsured amounts.

James B. Reynolds
Mary Oczechowski
Beverly Kupferer

Auditors

TOWN OF WEST RUTLAND, VERMONT
AUDIT REPORT
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JUNE 30, 1996

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Report on Supplementary Information

Combining Financial Statements:

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TOWN OF WEST RUTLAND, VERMONT
AUDIT REPORT
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JUNE 30, 1996

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Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances (Arising from Cash Transactions) - Capital Projects Funds	Schedule 4

Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
802/223-3578 FAX

James H. Powers, CPA
Fred Duplessis, CPA
Kathy Blackburn, CPA
Richard J. Brigham, CPA
VT Lic. #92-000180

Independent Auditor's Report

Board of Selectmen
Town of West Rutland
P.O. Box 60
West Rutland, Vermont 05777

We have audited the general purpose financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 1996, as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenses and related liabilities are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

A statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report because the Town has not maintained records as to historical costs of its general fixed assets. The amount that should be included in the general fixed asset account group is unknown.

In our opinion, except for the omission of the general fixed asset account group, the general purpose financial statements referred to above present fairly the assets and liabilities of the Town of West Rutland, Vermont at June 30, 1996, arising from cash transactions, and the revenue collected and expenditures paid by it during the year then ended.

July 18, 1996
Montpelier, Vermont

Sullivan, Powers & Company

Members of The American Institute and Vermont Society of Certified Public Accountants.

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1996

	Governmental Fund Types			Account Group	Totals
	General	Special Revenue	Capital Projects	General Long-Term Debt	(Memorandum Only)
ASSETS					
Cash - Note 2	\$ 167,981	\$ 149,522	\$ 105,762	\$ 0	\$ 423,265
Due from Other Funds	0	53,286	0	0	53,286
Loans Receivable - Note 3	0	103,500	0	0	103,500
Reimbursements Receivable	3,606	0	0	0	3,606
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	227,281	227,281
TOTAL ASSETS	\$ 171,587	\$ 306,308	\$ 105,762	\$ 227,281	\$ 810,938
LIABILITIES AND FUND BALANCES					
Liabilities:					
Withholding Payable	\$ 97	\$ 0	\$ 0	\$ 0	\$ 97
Due to Other Funds	53,286	0	0	0	53,286
Deferred Revenue - Note 3	0	103,500	0	0	103,500
Notes Payable - Note 4	0	0	0	227,281	227,281
Total Liabilities	53,383	103,500	0	227,281	384,164
Fund Balances:					
Restricted - Note 5	0	100,712	0	0	100,712
Unrestricted:					
Designated - Note 6	612	102,096	105,762	0	208,470
Undesignated	117,592	0	0	0	117,592
Total Fund Balances	118,204	202,808	105,762	0	426,774
TOTAL LIABILITIES AND FUND BALANCES	\$ 171,587	\$ 306,308	\$ 105,762	\$ 227,281	\$ 810,938

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1996

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property Taxes	\$ 710,174	\$ 0	\$ 0	\$ 710,174
Penalties and Interest	27,094	0	0	27,094
Intergovernmental	78,553	33,089	0	111,642
Interest Income	5,267	7,327	1,927	14,521
Charges for Services	29,719	221,953	0	251,672
Licenses, Fees & Fines	15,133	0	0	15,133
Miscellaneous Receipts	32,704	0	0	32,704
Loan Repayments	0	59,490	0	59,490
Total Cash Receipts	<u>898,644</u>	<u>321,859</u>	<u>1,927</u>	<u>1,222,430</u>
Cash Disbursements:				
General Government	255,070	0	0	255,070
Highway	249,529	0	0	249,529
Sewer	0	226,924	0	226,924
Auxiliary Services	51,198	0	0	51,198
Recreation	26,777	0	0	26,777
Public Safety	9,718	0	0	9,718
Appropriations - Note 7	159,842	0	0	159,842
Capital Outlay	0	0	20,350	20,350
Debt Service				
Principal	21,604	6,000	0	27,604
Interest	1,499	0	0	1,499
Total Cash Disbursements	<u>775,237</u>	<u>232,924</u>	<u>20,350</u>	<u>1,028,511</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>123,407</u>	<u>88,935</u>	<u>(18,423)</u>	<u>193,919</u>
Other Financing Sources/(Uses):				
Operating Transfers In	0	0	45,000	45,000
Operating Transfers Out	(35,000)	(10,000)	0	(45,000)
Proceeds of Long-Term Debt	167,031	0	0	167,031
Transfer to School District	(167,031)	0	0	(167,031)
Total Other Financing Sources/(Uses)	<u>(33,000)</u>	<u>(10,000)</u>	<u>45,000</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing Uses	<u>88,407</u>	<u>78,935</u>	<u>26,577</u>	<u>193,919</u>
Fund Balances - July 1, 1995	<u>29,797</u>	<u>123,873</u>	<u>79,185</u>	<u>232,855</u>
Fund Balances - June 30, 1996	<u>\$ 118,204</u>	<u>\$ 202,808</u>	<u>\$ 105,762</u>	<u>\$ 426,774</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Receipts:			
Property Tax	\$ 719,550	\$ 710,174	\$ (9,376)
Delinquent Tax Interest/Penalty	14,500	21,422	6,922
State Aid Highway	58,500	78,553	20,053
Railroad Tax	800	628	(172)
Sewer Administration	17,000	17,000	0
Ordinance Fines	2,000	1,552	(448)
Solid Waste	500	320	(180)
Clerk Fees	10,000	11,243	1,243
Zoning	2,500	2,731	231
Copier	500	484	(16)
Dog Licenses	1,000	1,210	210
Treasurer Salary-School	6,066	0	(6,066)
Interest	5,000	5,267	267
Town Hall Rent	1,200	1,200	0
Liquor License	700	690	(10)
Dog Fines	150	15	(135)
Permits	600	40	(560)
Phone Reimbursement	300	366	66
Miscellaneous	6,000	5,761	(239)
Recreation-Playgroup	6,500	4,952	(1,548)
Recreation-Summer	2,500	2,038	(462)
Forest Fires	0	383	383
Interest - Overdue Taxes	0	5,672	5,672
FEMA Proceeds	0	11,585	11,585
State Aid Highway - Bridges and Supplements	0	15,358	15,358
Total Cash Receipts	855,866	898,644	42,778

The accompanying notes are an integral part of this financial statement

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Cash Disbursements:			
Administration:			
Manager's Salary	\$ 33,000	\$ 33,000	\$ 0
Manager's Expense	2,500	2,500	0
Treasurer's Salary	9,100	9,100	0
Town Clerk Salary	18,545	18,545	0
Town Clerk Supplies	1,850	1,706	144
Assistant Town Clerk	1,152	1,308	(156)
Town Official Expense	1,400	1,283	117
Listers	5,880	5,801	79
Selectmen Salary	3,100	3,100	0
Planning/Zoning Salary	2,000	2,356	(356)
Zoning Administration Salary	9,069	9,069	0
Health Officer Salary	1,115	1,115	0
Bookkeeper/Secretary Salary	24,286	24,286	0
Auditing	6,100	5,400	700
Elections	1,500	1,761	(261)
Tax Billing	600	489	111
Data Processing	3,000	2,990	10
Legal Fees	7,000	7,797	(797)
Engineering Service	6,580	6,580	0
Office Supplies	1,800	1,840	(40)
Postage	2,245	1,502	743
Town Report	2,400	1,947	453
Copier	400	504	(104)
Advertising	2,900	3,059	(159)
Telephone	2,500	3,137	(637)
Delinquent Tax Expense	1,000	620	380
Regional Planning	500	500	0
VLCT Dues	1,247	1,247	0
Miscellaneous	4,500	4,232	268
Town Farm Water	2,000	0	2,000
Emergency Management	525	0	525
Locatable Address System	700	0	700
Cemetery Maintenance	1,000	782	218

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Administration/(Cont'd)			
Act 250 Planning	\$ 0	\$ 72	\$ (72)
New Copier	500	0	500
Total Administration	161,994	157,628	4,366
Highway:			
Equipment Savings/Transfer	35,000	35,000	0
Labor	108,181	89,219	18,962
Uniforms	900	1,097	(197)
Salt	31,000	28,744	2,256
Sand	9,500	9,044	456
Culverts	4,500	3,992	508
Gravel	11,000	12,878	(1,878)
Hot Mix	1,000	1,027	(27)
Resurfacing	35,000	48,946	(13,946)
Chloride	2,800	2,468	332
Cold Patch	4,000	1,560	2,440
Tree Work	1,000	300	700
Traffic Signs	1,000	1,172	(172)
Tools and Miscellaneous	2,000	880	1,120
Equipment Rental	15,000	14,044	956
Equipment Purchase	1,500	369	1,131
Bridges	2,000	198	1,802
Channel Maintenance	5,000	1,122	3,878
Sidewalk Repair	9,000	4,694	4,306
Street Cleaning	6,000	4,854	1,146
Gas, Oil, Diesel	7,000	6,122	878
Repair Parts	5,000	5,689	(689)
Outside Repairs	6,000	5,474	526
Tires, Chains, Batteries	3,000	3,103	(103)
Plow Blades	1,500	726	774
Tools and Equipment	2,500	1,773	727
Radios	550	34	516
Total Highway	310,931	284,529	26,402

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Insurance/Benefits:			
BC/BS	\$ 14,125	\$ 18,878	\$ (4,753)
FICA	18,525	16,470	2,055
Vehicles	6,000	4,244	1,756
Worker's Compensation	9,800	7,567	2,233
Liabilities and Buildings	8,000	7,962	38
Retirement (VMERS) - Note 9	4,875	9,351	(4,476)
Unemployment Compensation	1,120	1,027	93
Disability	1,850	1,776	74
Bond	400	1,349	(949)
Public Officials Liability	2,200	2,089	111
Law Enforcement Liability	2,400	2,400	0
Total Insurance/Benefits	69,295	73,113	(3,818)
Auxiliary Services:			
Street, Traffic Light	34,750	35,831	(1,081)
Solid Waste Management	4,000	2,376	1,624
Library	11,000	11,000	0
Humane Society	1,000	1,150	(150)
Memorial Day	100	75	25
Forest Fires	450	766	(316)
Total Auxiliary Services	51,300	51,198	102
Town Garage:			
Fuel Oil	1,100	1,109	(9)
Repairs	3,000	1,091	1,909
Telephone	800	699	101
CVPS	400	272	128
Total Town Garage	5,300	3,171	2,129

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Town Hall:			
Cleaning Services	\$ 2,600	\$ 2,800	\$ (200)
CVPS	3,600	3,267	333
Energy Conservation	1,200	435	765
Miscellaneous	2,000	1,840	160
Carpet and Paint	500	194	306
Fuel Oil	2,700	2,985	(285)
Electrical	500	258	242
Total Town Hall	13,100	11,779	1,321
Public Safety:			
Officer Services	12,200	7,053	5,147
Police Mileage	1,800	558	1,242
Police Equipment	750	325	425
Police Telephone	750	986	(236)
Police Training	300	285	15
D.A.R.E. Program	500	511	(11)
Total Public Safety	16,300	9,718	6,582
Recreation:			
CVPS	525	85	440
Labor	6,000	4,685	1,315
Supplies	2,600	2,847	(247)
Playgroup	6,500	6,524	(24)
Facility Maintenance	4,000	4,465	(465)
Little League	100	100	0
Construction	8,000	8,071	(71)
Total Recreation	27,725	26,777	948
County Tax	9,379	9,379	0

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Tax Anticipation Note Interest	\$ 6,000	\$ 0	\$ 6,000
Town Debt Interest	2,000	964	1,036
Town Debt Principal	20,000	20,000	0
Tax Abatements	500	0	500
Land Purchase - Dodds	<u>2,200</u>	<u>2,139</u>	<u>61</u>
Total Debt Service	<u>30,700</u>	<u>23,103</u>	<u>7,597</u>
Appropriations:			
Fire District Transfer	66,350	66,350	0
Paving Improvement	65,000	65,000	0
Southwest Agency on Aging	1,300	1,300	0
Retired Seniors Volunteer Program	400	400	0
Rutland Visiting Nurses	4,500	4,500	0
Regional Ambulance	14,688	14,688	0
Hospice	300	300	0
West Rutland Development	3,500	3,500	0
Rutland Area Community Services	3,304	3,304	0
Rural Economic Development Corporation	<u>500</u>	<u>500</u>	<u>0</u>
Total Appropriations	<u>159,842</u>	<u>159,842</u>	<u>0</u>
Total Cash Disbursements	<u>855,866</u>	<u>810,237</u>	<u>45,629</u>
Excess of Cash Receipts Over Cash Disbursements	\$ <u>0</u>	88,407	\$ <u>88,407</u>
Fund Balance - July 1, 1995		<u>29,797</u>	
Fund Balance - June 30, 1996		<u>\$ 118,204</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED JUNE 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Cash Receipts:			
User Fees	\$ 220,325	\$ 219,874	\$ (451)
Planning Grant	<u>0</u>	<u>33,089</u>	<u>33,089</u>
Total Cash Receipts	<u>220,325</u>	<u>252,963</u>	<u>32,638</u>
Cash Disbursements:			
Salaries	69,587	59,256	10,331
Health Insurance	6,200	6,302	(102)
Disability Insurance	550	342	208
Workers Compensation	1,900	1,900	0
Unemployment	525	510	15
Administrative Reimbursement	17,000	17,000	0
FICA	5,375	4,543	832
Vehicle Maintenance	4,000	1,253	2,747
Vehicle Insurance	3,210	2,450	760
Lab Chemicals	1,000	1,389	(389)
Sulfur Dioxide	975	1,420	(445)
Chlorine	2,500	4,904	(2,404)
Plant Maintenance	7,000	7,949	(949)
Plant Insurance	2,900	1,215	1,685
Pumpstation Maintenance	1,000	1,414	(414)
Sewer Line Maintenance	5,675	3,819	1,856
Emergency Maintenance	2,000	1,860	140
Equipment Savings Transfers	10,000	10,000	0
Lab Equipment	1,500	1,888	(388)
Contract Services	5,000	4,876	124
Vehicle Fuel	1,800	1,322	478
Heating Fuel	1,800	2,069	(269)
Telephone	1,300	912	388
Office Supplies	150	115	35
Miscellaneous	3,000	1,201	1,799
Sludge Management	27,500	26,315	1,185
Retirement (VMERS) - Note 9	3,935	3,325	610
Uniforms	958	902	56

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED JUNE 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Cash Disbursements: (Cont'd)			
Boiler/Machine Insurance	\$ 1,500	\$ 0	\$ 1,500
Plant - CVPS	19,000	19,938	(938)
Elm Street	8,000	6,703	1,297
Harrison Avenue	2,500	1,870	630
Barnes Street	1,750	739	1,011
Baxter Street	500	662	(162)
Clarendon Avenue	1,250	1,966	(716)
Main Street	1,250	771	479
Thrall Avenue	375	807	(432)
Fairview Avenue	375	335	40
Planning Expenses - Engineering	<u>0</u>	<u>32,340</u>	<u>(32,340)</u>
Total Cash Disbursements	<u>224,840</u>	<u>236,582</u>	<u>(11,742)</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements - Note 8	\$ <u>(4,515)</u>	16,381	\$ <u>20,896</u>
Fund Balance - July 1, 1995		<u>36,905</u>	
Fund Balance - June 30, 1996		\$ <u>53,286</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of West Rutland, Vermont operates under a selectmen/town manager form of government and provides the following services: public safety, highways and streets, sewage treatment, community development, recreation, public improvements, planning and zoning, and general administrative services.

The Town, for financial purposes, includes all of the funds and account groups relevant to the operations of the Town of West Rutland. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of West Rutland.

The accounting policies of the Town of West Rutland, Vermont conform to generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies.

A. REPORTING ENTITY

The criteria of oversight responsibility, special financing relationships and scope of public service was used in determining the agencies or entities which comprise the Town for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or entities which should be combined with the financial statements of the Town.

B. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three (3) generic fund types and one (1) broad fund category as follows:

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

Note 1:
(Cont'd)

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The Town's Special Revenue Funds are the Sewer Fund, Industrial Development Revolving Loan Fund, Community Development Fund, and the Sewer Impact Fund.

The Town does not record property, plant and equipment and long-term debt in the Sewer Fund, and accordingly, this fund is reported as a Special Revenue fund type.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town's Capital Projects Funds are the Handicapped Accessibility Fund, the Sewer Equipment Fund, and the Equipment Fund.

C. CASH AND INVESTMENTS

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

Note 1:
(Cont'd)

E. INTERFUND RECEIVABLES AND PAYABLES

Transactions between funds that represent balances of lending/borrowing arrangements outstanding are referred to as "Interfund Receivables/Payables". All other outstanding balances arising from transactions in the ordinary course of operations are reported as "Due To/Froms".

F. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources". The operating statement presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the General Fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group.

The Town of West Rutland does not maintain the historical cost information needed for establishment of a Statement of General Fixed Assets.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

G. BUDGETS AND BUDGETARY ACCOUNTING

The Town approves a budget for the General Fund and Sewer Fund at an Annual Town Meeting, and the tax rate and sewer assessment is determined by the Board of Selectmen based on the budgets, Grand List and sewer units.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

Note 1:
(Cont'd)

H. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. FUND BALANCES

Fund balances of Governmental Fund Types are classified in three separate categories. The categories, and their general meanings, are as follows:

Restricted Fund Balance - Indicate that a portion of fund equity is restricted for a specific use by a grant, contract, or other binding agreement.

Designated Fund Balance - Indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance - Indicates that portion of fund equity which is available for appropriation and expenditure in future periods.

J. OPERATING TRANSFERS

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Note 2: CASH

The cash deposits in the Town accounts as of June 30, 1996 consisted of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured (FDIC)	\$246,610	\$294,943
Uninsured, Not Collateralized by Bank	169,678	176,919
Cash on Hand	<u>6,977</u>	<u>0</u>
	<u>\$423,265</u>	<u>\$471,862</u>

The difference between the bank balance and the book balance is due to reconciling items such as outstanding checks and deposits in transit.

\$167,031 of the uninsured cash not collateralized by bank could be offset against debt at the respective bank.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

Note 3: LOANS RECEIVABLE/DEFERRED REVENUE

Loans Receivable and Deferred Revenue consists of the following at June 30, 1996:

Loan Receivable, to West Rutland Neighborhood Housing Services (NHS) with the express purpose of reloaning to individuals or entities for Community Development purposes. In exchange for revolving loan fund and project management services provided to the Town by NHS, the Town agrees that any and all interest accruing from either loan repayments or funds available to be loaned shall be specifically assigned to NHS in support of the above referenced services. Interest Rate is 3%. This loan is considered to be deferred revenue until repaid	\$100,000
Loan Receivable, West Rutland Development Corporation, Interest at 0%, Loan is Deferred and Due upon Sale of Industrial Park Property. This loan is considered to be deferred revenue until repaid	<u>3,500</u>
Total Loans Receivable	<u>\$103,500</u>

Note 4: NOTES PAYABLE

Notes Payable at June 30, 1996 consist of the following:

Note Payable - Vermont National Bank, Interest at 4.15%, the proceeds from this note was used to pay off the West Rutland School District deficit. This note is due June 24, 1997 at which time it will be refinanced. The Town intends to pay \$40,000 annually.	\$167,031
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TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

Note 4:
(Cont'd)

Note Payable - Richard and Leona Dodds, Purchase of Land for Recreation Purposes, Monthly Principal and Interest Payments of \$178, Interest at 7%, Secured by Land, Due June 2000	\$ 6,760
Note Payable - Economic Development Administration, Annual Principal Payment of \$6,000 for 15 years, Interest at 4%, Due December 31, 2007	<u>53,490</u>
Total Notes Payable	<u>\$227,281</u>

The Town anticipates the maturities to be as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Debt</u> <u>Retirement</u>
1997	\$ 47,720
1998	47,844
1999	47,977
2000	54,250
2001	6,000
Thereafter	<u>23,490</u>
Total	<u>\$227,281</u>

Reconciliation of Notes Payable

<u>Balance</u> <u>July 1, 1995</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1996</u>
* <u>\$87,854</u>	<u>\$ 167,031</u>	<u>\$ 27,604</u>	<u>\$ 227,281</u>

* This amount has been restated to \$87,854 from \$28,364 because the amount owed to the EDA was converted to a note payable.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

Note 5: RESTRICTED FUND BALANCE

The Restricted Fund Balance in the Special Revenue Funds is as follows:

Restricted for Industrial Development Revolving Loan Fund by Grant Agreement	\$ <u>100,712</u>
Total Restricted Fund Balance	\$ <u>100,712</u>

Note 6: DESIGNATED FUND BALANCES

The Designated Fund Balances are as follows:

General Fund:	
Designated for Emergency 911	\$ <u>612</u>

Special Revenue Funds

Designated for Sewer Fund Expenses	53,286
Designated for Sewer Impact Fund	<u>48,810</u>
Total Special Revenue Funds	<u>102,096</u>

Capital Project Funds

Designated for Handicapped Accessibility Fund Expenses	1,274
Designated for Sewer Equipment Fund Expenses	60,039
Designated for Equipment Fund Expenses	<u>44,449</u>
Total Capital Project Funds	<u>105,762</u>
Total Designated Fund Balances	<u>\$208,470</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

Note 7: APPROPRIATIONS

Appropriations paid from the General Fund were approved at Town Meeting as follows:

<u>Article</u>	<u>Appropriation</u>	<u>Amount</u>
6	Repaving and Sidewalk Improvements	\$ 65,000
7	Southwestern Vermont Area Agency on Aging	1,300
8	Rutland County Retired Senior Volunteer Program	400
9	Rutland Area Visiting Nurse Association, Inc.	4,500
11	Rutland Regional Ambulance Service	14,688
12	Rutland Area Community Services	3,304
13	Fire District #1	66,350
14	West Rutland Development Corp	3,500
15	Rutland Area Hospice, Inc.	300
17	REDC	<u>500</u>
	Total	<u>\$159,842</u>

Note 8: BUDGETED DEFICIT

The Town elected to budget cash disbursements in excess of cash receipts by \$4,515 in the Sewer Fund in order to reduce the prior year's surplus. This is reflected as a current year's deficiency of cash receipts over cash disbursements in Exhibit IV.

Note 9: RETIREMENT PLAN

All employees of the Town of West Rutland, who have been employed for one year and are required to join, are covered under the State of Vermont Municipal Employees' Retirement Plan. One employee contributes to Plan C which withholds 11% of gross wages. All other employees are part of Plan B which withholds 5% of gross wages. The Town contributes 5.6% to each plan.

The Town of West Rutland pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits are not determinable.

Total payroll for the year was \$272,456. Total payroll covered by the Plan was \$226,372. The Town's contribution to the plan for the year ending June 30, 1996 was \$12,676.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

Note 10: PROPERTY TAXES

Property taxes are due in three equal installments on August 15, November 14 and May 15. Interest is assessed at 1% per month after each respective due date and a penalty of 8% is assessed when the taxes become delinquent on May 16th. The Town of West Rutland, Vermont bills and collects its own property taxes and also for the School District, Sewer, Fire Protection and Appropriations. Town tax revenue is recognized when cash is received. For the year ended June 30, 1996, the tax rate is as follows:

School	1.4515
Town General Highway	.6136
Fire Protection	.0508
Non-Profit Services	.0312
Paving	.0713
Fire Department Truck	<u>.0219</u>
Total Tax Rate/Per \$100 of Assessed Valuation	<u>\$2.2403</u>

Note 11: OPERATING LEASE

The Town of West Rutland is in its second year of a three year operating lease with Peoples Heritage Leasing Corporation for Highway Equipment. The lease calls for annual principal and interest payments of \$17,725. The lease period is for three (3) years, however, it is cancelable at any point of the lease period.

Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

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Report on Supplementary Information

Board of Selectmen
Town of West Rutland
P.O. Box 60
West Rutland, Vermont 05777

We have audited the general purpose financial statements of the Town of West Rutland, Vermont as of and for the year ended June 30, 1996 and have issued our report thereon dated July 18, 1996. These general purpose financial statements are the responsibility of the Town of West Rutland, Vermont. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements listed in the table of contents as Schedules 1-4 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

July 18, 1996
Montpelier, Vermont

Sullivan, Powers & Company

Members of The American Institute and Vermont Society of Certified Public Accountants.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
JUNE 30, 1996

	Sewer Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Total
ASSETS					
Cash	\$ 0	\$ 100,712	\$ 0	\$ 48,810	\$ 149,522
Due from Other Funds	53,286	0	0	0	53,286
Loans Receivable	0	3,500	100,000	0	103,500
TOTAL ASSETS	\$ 53,286	\$ 104,212	\$ 100,000	\$ 48,810	\$ 306,308
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deferred Revenue	\$ 0	\$ 3,500	\$ 100,000	\$ 0	103,500
Total Liabilities	0	3,500	100,000	0	103,500
Fund Balances:					
Restricted					
Unrestricted	0	100,712	0	0	100,712
Designated	53,286	0	0	48,810	102,096
Total Fund Balances	53,286	100,712	0	48,810	202,808
TOTAL LIABILITIES AND FUND BALANCES	\$ 53,286	\$ 104,212	\$ 100,000	\$ 48,810	\$ 306,308

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED JUNE 30, 1996

	Sewer Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Total
Cash Receipts:					
User Fees	\$ 219,874	\$ 0	\$ 0	\$ 0	\$ 219,874
Interest Income	0	1,315	0	2,149	3,464
Sewer Connection Fees	0	0	0	2,079	2,079
Loan Repayment - Interest	0	3,863	0	0	3,863
Loan Repayment - Principal	0	59,490	0	0	59,490
Planning Grant	33,089	0	0	0	33,089
Total Cash Receipts	252,963	64,668	0	4,228	321,859
Cash Disbursements:					
Salaries	59,256	0	0	0	59,256
Benefits	6,644	0	0	0	6,644
Workmen's Compensation	1,900	0	0	0	1,900
Unemployment	510	0	0	0	510
FICA	4,543	0	0	0	4,543
Administrative Reimbursement	17,000	0	0	0	17,000
Maintenance	12,477	0	0	0	12,477
Insurance	3,665	0	0	0	3,665
Chemicals	7,712	0	0	0	7,712
Lab Equipment	1,888	0	0	0	1,888
Telephone	912	0	0	0	912
Plant - CVPS	19,937	0	0	0	19,937
Contract Services	4,876	0	0	0	4,876
Fuel	3,391	0	0	0	3,391
Office Supplies	115	0	0	0	115
Miscellaneous	1,202	0	0	342	1,544
Uniforms	902	0	0	0	902
Sludge Management	26,315	0	0	0	26,315
Retirement	3,325	0	0	0	3,325
Line Maintenance	17,672	0	0	0	17,672
Engineering	32,340	0	0	0	32,340
Loan Expense	0	6,000	0	0	6,000
Total Cash Disbursements	226,582	6,000	0	342	232,924

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED JUNE 30, 1996

	<u>Sewer Fund</u>	<u>Industrial Development Revolving Loan Fund</u>	<u>Community Development Fund</u>	<u>Sewer Impact Fund</u>	<u>Total</u>
Excess of Cash Receipts Over Cash Disbursements	\$ <u>26,381</u>	\$ <u>58,668</u>	\$ <u>0</u>	\$ <u>3,886</u>	\$ <u>88,935</u>
Other Financing Sources/(Uses): Operating Transfers Out	<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,000)</u>
Total Other Financing Sources/(Uses)	<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,000)</u>
Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements and Other Financing/(Uses)	16,381	58,668	0	3,886	78,935
Fund Balances - July 1, 1995	<u>36,905</u>	<u>42,044</u>	<u>0</u>	<u>44,924</u>	<u>123,873</u>
Fund Balances - June 30, 1996	\$ <u>53,286</u>	\$ <u>100,712</u>	\$ <u>0</u>	\$ <u>48,810</u>	\$ <u>202,808</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
JUNE 30, 1996

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Total
ASSETS				
Cash - Savings	\$ <u>1,274</u>	\$ <u>60,039</u>	\$ <u>44,449</u>	\$ <u>105,762</u>
TOTAL ASSETS	\$ <u>1,274</u>	\$ <u>60,039</u>	\$ <u>44,449</u>	\$ <u>105,762</u>
LIABILITIES AND FUND BALANCES				
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:				
Designated	<u>1,274</u>	<u>60,039</u>	<u>44,449</u>	<u>105,762</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>1,274</u>	\$ <u>60,039</u>	\$ <u>44,449</u>	\$ <u>105,762</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED JUNE 30, 1996

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Total
Cash Receipts:				
Interest Income	\$ 58	\$ 1,343	\$ 526	\$ 1,927
Total Cash Receipts	<u>58</u>	<u>1,343</u>	<u>526</u>	<u>1,927</u>
Cash Disbursements:				
Equipment	<u>0</u>	<u>2,625</u>	<u>17,725</u>	<u>20,350</u>
Total Cash Disbursements	<u>0</u>	<u>2,625</u>	<u>17,725</u>	<u>20,350</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>58</u>	<u>(1,282)</u>	<u>(17,199)</u>	<u>(18,423)</u>
Other Financing Sources:				
Operating Transfers In	<u>0</u>	<u>10,000</u>	<u>35,000</u>	<u>45,000</u>
Total Other Financing Sources	<u>0</u>	<u>10,000</u>	<u>35,000</u>	<u>45,000</u>
Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements	<u>58</u>	<u>8,718</u>	<u>17,801</u>	<u>26,577</u>
Fund Balances - July 1, 1995	<u>1,216</u>	<u>51,321</u>	<u>26,648</u>	<u>79,185</u>
Fund Balances - June 30, 1996	\$ <u>1,274</u>	\$ <u>60,039</u>	\$ <u>44,449</u>	\$ <u>105,762</u>

The accompanying notes are an integral part of this financial statement.

West Rutland Budget Proposal FY98

Expenditures	FY98 Proposed	GF Fund Balance
Administration	\$ 150,523.00	
Highway	\$ 287,600.00	\$ 10,121.00
Paving	\$ 65,000.00	
Truck Maintenance	\$ 25,950.00	
Garage	\$ 5,420.00	
Insurance	\$ 86,669.00	
Auxiliary Services	\$ 58,300.00	
Town Hall	\$ 12,800.00	
Local Enforcement	\$ 36,922.00	
Finance Management	\$ 4,639.00	
Cemetery	\$ 1,000.00	
Miscellaneous/Dues	\$ 3,318.00	
Recreation	\$ 25,400.00	
Economic Development	\$ 20,000.00	\$ 20,000.00
Property Mapping	\$ 12,000.00	\$ 12,000.00
Sewer	\$ 259,435.00	
Total Town Expend	\$ 1,054,976.00	\$ 42,121.00
Other Expenses		
Fire Protection	\$ 46,350.00	
Services	\$ 29,942.00	
Fire Dept. Truck	\$ 20,000.00	
School deficit	\$ 40,000.00	
County Tax	\$ 9,674.00	
Voting Machine	\$ 6,350.00	
School-estimate only	\$ 1,371,406.00	
Other Expenses Total	\$ 1,523,722.00	

Town & Other Total \$ 2,578,698.00

Revenues	
Intergovernmental	\$ 66,072.00
Town Fee/Fines	\$ 19,260.00
Interdepartmental	\$ 22,000.00
Rent	\$ 2,400.00
Interest	\$ 6,500.00
Delinquent Tax Int.	\$ 18,000.00
Miscellaneous	\$ 7,300.00
Total Revenue	\$ 141,532.00
Other Revenue	
Sewer User Fees	\$ 220,000.00
Sewer Cash Bal.	\$ 29,435.00
SRF Loan/Upgrade	\$ 10,000.00
GF Fund Balance	\$ 42,121.00
Total Other Rev.	\$ 301,556.00

Total Revenues \$ 443,088.00

Amount to be Raised	\$ 2,135,610.00
96/7 Valuation	\$ 89,658,960.00
Tax Rate	2.3819

Tax rate formula:

- take amount to be raised/grand list value x 100
- example: $\$2,129,260 / \$89,658,960 \times 100 = 2.3748$
- tax rate is per \$100 of property value
- final tax rate depends on school budget amount.

Proposed Sewer Rate:	
	Users '98
# of	973.5
est. rate	\$ 225.99

Note: Final sewer rate depends on # of users.

Estimated tax effect:	
Home Value	FY98
\$ 50,000.00	\$ 1,190.96
\$ 80,000.00	\$ 1,905.54
\$ 110,000.00	\$ 2,620.12
\$ 150,000.00	\$ 3,572.89

West Rutland Budget Analysis FY97 v. FY98

Expenditures	FY97	FY98 Proposed	Inc./Dec.
Administration	\$ 161,018.00	\$ 150,523.00	
Highway	\$ 308,750.00	\$ 287,600.00	
Paving	\$ 65,000.00	\$ 65,000.00	
Truck Maintenance	\$ 25,500.00	\$ 25,950.00	
Garage	\$ 5,300.00	\$ 5,420.00	
Insurance	\$ 89,255.00	\$ 86,669.00	
Auxiliary Services	\$ 54,493.00	\$ 58,300.00	
Town Hall	\$ 12,400.00	\$ 12,800.00	
Local enforcement	\$ 23,340.00	\$ 36,922.00	
T.A.N.	\$ 2,000.00	\$ -	
Debt Service/Interest	\$ 500.00	\$ 4,539.00	
Cemetery	\$ 1,000.00	\$ 1,000.00	
Miscellaneous/Dues	\$ -	\$ 3,318.00	
Recreation	\$ 35,539.00	\$ 25,400.00	
Economic Development	N/A	\$ 20,000.00	
Property Mapping	N/A	\$ 12,000.00	
Sewer	\$ 236,010.00	\$ 259,435.00	
Total Town Expend	\$ 1,020,105.00	\$ 1,054,976.00	3.4%
Other			
Fire Protection	\$ 46,350.00	\$ 46,350.00	
Services	\$ 28,692.00	\$ 29,942.00	
Fire Dept. Truck	\$ 20,000.00	\$ 20,000.00	
School deficit	\$ 40,000.00	\$ 40,000.00	
County Tax	\$ 9,319.00	\$ 9,674.00	
Voting Machine	N/A	\$ 6,350.00	
School	\$ 1,371,406.00	\$ 1,371,406.00	
Other Total	\$ 1,515,767.00	\$ 1,523,722.00	0.5%
Town & Other Total	\$ 2,535,872.00	\$ 2,578,698.00	1.7%
Revenues			
Intergovernmental	\$ 66,628.00	\$ 66,072.00	
Town Fee/Fines	\$ 17,250.00	\$ 19,260.00	
Interdepartmental	\$ 32,366.00	\$ 22,000.00	
Rent	\$ 1,200.00	\$ 2,400.00	
Interest	\$ 6,500.00	\$ 6,500.00	
Delinquent Tax Int.	\$ 17,000.00	\$ 18,000.00	
Miscellaneous	\$ 6,300.00	\$ 7,300.00	
Total Revenue	\$ 147,244.00	\$ 141,532.00	-3.9%
Other Revenue			
Sewer User Fees	\$ 221,908.00	\$ 220,000.00	
Sewer Cash Bal.	\$ 14,102.00	\$ 29,435.00	
SRF Loan/Upgrade	\$ -	\$ 10,000.00	
GF Fund Balance	\$ 24,608.00	\$ 42,121.00	
Total Other Rev.	\$ 260,618.00	\$ 301,556.00	15.7%
Total Revenues	\$ 407,862.00	\$ 443,088.00	8.6%
Amount to be Raised			
96/7 Valuation	\$ 89,658,960.00	\$ 89,658,960.00	
Tax Rate	2.3734	2.3819	0.4%

Sewer Rate:		
	Users '97	Users '98
# of rate	982.5	973.5
	\$ 225.86	\$ 225.99

Tax effect on:			
Home Value	FY97	FY98	
\$ 50,000.00	\$ 1,186.72	\$ 1,190.96	
\$ 80,000.00	\$ 1,898.76	\$ 1,905.54	
\$ 110,000.00	\$ 2,610.79	\$ 2,620.12	
\$ 150,000.00	\$ 3,560.17	\$ 3,572.89	

Tax Rate History 1990-98 FY

West Rutland, Vt
Tax Rate Analysis

Town Expend	FY 90	FY 91	FY 92	FY 93	FY 95	FY96	FY97	FY98 Prp.
General & Highw.	\$ 455,294.00	\$ 504,549.00	\$ 502,279.00	\$ 538,093.00	\$ 531,478.00	\$ 559,708.00	\$ 556,562.00	\$ 556,562.00
Fire Protection	\$ 64,555.00	\$ 64,550.00	\$ 64,550.00	\$ 44,550.00	\$ 46,350.00	\$ 46,350.00	\$ 46,350.00	\$ 46,350.00
Services	\$ 26,600.00	\$ 29,007.00	\$ 28,984.00	\$ 27,016.00	\$ 29,692.00	\$ 28,492.00	\$ 28,692.00	\$ 29,942.00
Paving	\$ 55,000.00	\$ 55,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Fire Dept. Truck	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Other	\$ 17,621.00	\$ 6,071.00	\$ -	\$ 6,154.00	\$ -	\$ -	\$ -	\$ 6,350.00
Town GF Total	\$ 619,070.00	\$ 659,177.00	\$ 660,813.00	\$ 700,813.00	\$ 692,520.00	\$ 719,550.00	\$ 716,604.00	\$ 724,204.00

School Expenditures								
General	\$ 911,056.00	\$ 949,345.00	\$ 985,378.00	\$ 985,378.00	\$ 1,231,030.00	\$ 1,288,972.00	\$ 1,366,406.00	\$ 1,366,406.00
Capital Improve	\$ 45,575.00	\$ 43,675.00	\$ 42,625.00	\$ 42,625.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Computer Tech.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -
School Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 40,000.00	\$ 40,000.00
bus bond	\$ 11,869.00	\$ 11,869.00	\$ 11,869.00	\$ 11,869.00	\$ -	\$ -	\$ -	\$ -
roof	\$ 9,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
asbestos bond	\$ 8,671.00	\$ 10,771.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -
Total School	\$ 986,671.00	\$ 1,015,660.00	\$ 1,042,372.00	\$ 1,042,372.00	\$ 1,236,030.00	\$ 1,323,972.00	\$ 1,411,406.00	\$ 1,411,406.00

Town + School	\$ 1,605,741.00	\$ 1,674,837.00	\$ 1,703,185.00	\$ 1,743,185.00	\$ 1,928,550.00	\$ 2,043,522.00	\$ 2,128,010.00	\$ 2,135,610.00
 Grand List	 \$ 883,955.71	 \$ 893,411.60	 \$ 906,642.00	 \$ 912,132.00	 \$ 912,135.00	 \$ 912,528.00	 \$ 896,589.60	 \$ 896,589.60
 Rate per \$100	 1.8165	 1.8747	 1.8786	 1.9111	 2.1143	 2.2394	 2.3734	 2.3819

West Rutland FY 98 Budget Proposal: Line Items

Budget Item	Budget FY 96	Actual FY 96	Budget FY 97	Proposed FY 98
	7/95-6/96		7/96-6/97	7/97-6/98
Fund Balance	\$ -	\$ -	\$ 24,608.00	\$ 42,121.00
Revenues				
Town Property Tax	\$ 559,708.00	\$ 550,332.00	\$ 556,562.00	\$ 556,562.00
State Highway Aid	\$ 58,500.00	\$ 78,553.00	\$ 65,472.00	\$ 65,472.00
PILOT Program	\$ -	\$ -	\$ 556.00	\$ -
Railroad Tax	\$ 800.00	\$ 628.00	\$ 600.00	\$ 600.00
Sewer Administration	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 20,000.00
Ordinance Fines	\$ 2,000.00	\$ 1,552.00	\$ 2,000.00	\$ 4,000.00
Solid Waste	\$ 500.00	\$ 320.00	\$ 500.00	\$ 400.00
Clerk Fees	\$ 10,000.00	\$ 11,243.00	\$ 10,000.00	\$ 10,360.00
Zoning Fees	\$ 2,500.00	\$ 2,731.00	\$ 2,500.00	\$ 2,750.00
Copier Fees	\$ 500.00	\$ 484.00	\$ 500.00	\$ 250.00
Dog Licenses	\$ 1,000.00	\$ 1,210.00	\$ 1,000.00	\$ 1,100.00
Treas. Sal. (school)	\$ 6,066.00	\$ -	\$ 6,066.00	\$ -
Interest	\$ 6,000.00	\$ 5,267.00	\$ 6,500.00	\$ 6,500.00
Town Hall Rent	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00
Liquor License	\$ 700.00	\$ 690.00	\$ 700.00	\$ 650.00
Dog Fines	\$ 150.00	\$ 15.00	\$ 150.00	\$ 150.00
Del. Tax Int & Pen	\$ 14,500.00	\$ 21,422.00	\$ 17,000.00	\$ 18,000.00
Permits	\$ 600.00	\$ 40.00	\$ 400.00	\$ -
Phone Reimbursement	\$ 300.00	\$ 366.00	\$ 300.00	\$ 300.00
Miscellaneous	\$ 6,000.00	\$ 5,761.00	\$ 6,000.00	\$ 6,000.00
Rec. Playgroup	\$ 6,500.00	\$ 4,952.00	\$ 7,000.00	Closed
Rec. Summer	\$ 2,500.00	\$ 2,038.00	\$ 1,800.00	\$ 1,600.00
Forest Fires	\$ -	\$ 383.00	\$ -	\$ -
FEMA Proceeds	\$ -	\$ 11,585.00	\$ -	\$ -
State Aid Highways/Bridge	\$ -	\$ 15,358.00	\$ -	\$ -
Interest Delinquent Taxes	\$ -	\$ 5,672.00	\$ -	\$ -
Town Clerk Restoration	N/A	N/A	N/A	\$ 1,000.00
Revenue Minus Taxes	\$ 136,316.00	\$ 188,470.00	\$ 171,852.00	\$ 183,653.00
Total Revenue	\$ 696,024.00	\$ 738,802.00	\$ 728,414.00	\$ 740,215.00
Expenditures				
Manager Salary	\$ 33,000.00	\$ 33,000.00	\$ 35,100.00	\$ 35,100.00
Manager Expense	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Treasurer Salary	\$ 9,100.00	\$ 9,100.00	\$ 9,100.00	\$ 9,100.00
Office Back-up	N/A	N/A	N/A	\$ 3,600.00
Town Clerk Salary	\$ 18,545.00	\$ 18,545.00	\$ 18,545.00	\$ 18,545.00
Town Clerk Supplies	\$ 1,850.00	\$ 1,706.00	\$ 1,850.00	\$ 1,850.00
Asst. Town Clerk	\$ 1,152.00	\$ 1,308.00	\$ 1,100.00	see office b-up
Copier Reserve	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
Town Office Exp.	\$ 1,400.00	\$ 1,283.00	\$ 1,400.00	\$ 3,400.00
Listers	\$ 5,880.00	\$ 5,801.00	\$ 5,880.00	\$ 5,880.00
Selectboard	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00
Planning/Zoning Expense	\$ 2,000.00	\$ 2,356.00	\$ 2,000.00	see t/office exp
Zoning Administrator	\$ 9,069.00	\$ 9,069.00	\$ 9,432.00	moved
Health Officer	\$ 1,115.00	\$ 1,115.00	\$ 1,115.00	moved
Bookkeeper	\$ 24,286.00	\$ 24,286.00	\$ 26,750.00	\$ 27,553.00
Auditing	\$ 6,100.00	\$ 5,400.00	\$ 6,100.00	\$ 6,100.00
Elections	\$ 1,500.00	\$ 1,761.00	\$ 3,250.00	\$ 2,000.00

West Rutland FY 98 Budget Proposal: Line items

Budget Item	Budget FY 96	Actual FY 96	Budget FY 97	Proposed FY 98
Tax Billing	\$ 600.00	\$ 489.00	\$ 600.00	\$ 600.00
Data Processing	\$ 3,000.00	\$ 2,990.00	\$ 4,500.00	\$ 4,500.00
Legal Fees	\$ 7,000.00	\$ 7,797.00	\$ 7,000.00	\$ 7,000.00
Engineering	\$ 6,580.00	\$ 6,580.00	\$ -	\$ -
Office Supplies	\$ 1,800.00	\$ 1,840.00	\$ 1,800.00	\$ 1,900.00
Postage	\$ 2,245.00	\$ 1,502.00	\$ 2,245.00	\$ 2,245.00
Town Report	\$ 2,400.00	\$ 1,947.00	\$ 2,400.00	\$ 2,400.00
Copier Maintenance	\$ 400.00	\$ 504.00	\$ 400.00	\$ 400.00
Advertising	\$ 2,900.00	\$ 3,059.00	\$ 2,400.00	\$ 2,400.00
Telephone	\$ 2,500.00	\$ 3,137.00	\$ 2,900.00	\$ 2,900.00
Del. Tax Expenses	\$ 1,000.00	\$ 620.00	\$ 750.00	\$ 750.00
Region Planning	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
VLCT Dues	\$ 1,247.00	\$ 1,247.00	\$ 1,301.00	moved
Miscellaneous	\$ 4,500.00	\$ 4,232.00	\$ 4,500.00	\$ 4,500.00
Town Farm Water	\$ 2,000.00	\$ -	\$ 2,000.00	moved
Emergency Management	\$ 525.00	\$ -	\$ -	\$ -
Act 250 Planning	\$ -	\$ 72.00	\$ -	\$ -
Locatable Addresses	\$ 700.00	\$ -	\$ -	\$ 1,200.00
Admin. minus Misc.	\$ 156,494.00	\$ 152,542.00	\$ 156,518.00	\$ 146,023.00
Total Administration	\$ 160,994.00	\$ 156,846.00	\$ 161,018.00	\$ 150,523.00
Equipment Savings/Transfer	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
Labor	\$ 108,181.00	\$ 89,219.00	\$ 112,500.00	\$ 80,000.00
Uniforms	\$ 900.00	\$ 1,097.00	\$ 1,350.00	\$ 1,350.00
Salt	\$ 31,000.00	\$ 28,744.00	\$ 32,000.00	\$ 34,500.00
Winter Sand	\$ 9,500.00	\$ 9,044.00	\$ 9,500.00	\$ 10,250.00
Engineering	\$ -	\$ -	\$ 4,900.00	\$ 3,000.00
Culverts	\$ 4,500.00	\$ 3,992.00	\$ 4,500.00	\$ 5,000.00
Gravel	\$ 11,000.00	\$ 12,878.00	\$ 16,500.00	see rd. constr.
Hot Mix	\$ 1,000.00	\$ 1,027.00	\$ 1,000.00	\$ 1,000.00
Resurfacing	\$ 35,000.00	\$ 48,946.00	\$ 35,000.00	\$ 35,000.00
Chloride	\$ 2,800.00	\$ 2,468.00	\$ 3,000.00	\$ 4,000.00
Patching & Sealing	\$ 4,000.00	\$ 1,560.00	\$ 6,000.00	\$ 5,000.00
Tree Work	\$ 1,000.00	\$ 300.00	\$ 500.00	\$ 500.00
Traffic Signs	\$ 1,000.00	\$ 1,172.00	\$ 1,000.00	\$ 1,000.00
Tools & Misc.	\$ 2,000.00	\$ 880.00	\$ 2,000.00	\$ 2,000.00
Equipment Rental	\$ 15,000.00	\$ 14,044.00	\$ 18,000.00	see rd. constr.
Equipment Purchase	\$ 1,500.00	\$ 369.00	\$ 1,500.00	\$ 1,500.00
Bridges	\$ 2,000.00	\$ 198.00	\$ 4,500.00	\$ 4,500.00
Channel Maintenance	\$ 5,000.00	\$ 1,122.00	\$ 2,500.00	\$ 2,500.00
Sidewalk Repair	\$ 9,000.00	\$ 4,694.00	\$ 9,000.00	\$ 9,000.00
Street Sweeping	\$ 6,000.00	\$ 4,854.00	\$ 6,000.00	\$ 6,000.00
Pavement Marking	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
Lawn Maintenance Contract	N/A	N/A	N/A	\$ 7,500.00
Road Construction	N/A	N/A	N/A	\$ 36,500.00
Total Highways	\$ 285,381.00	\$ 261,608.00	\$ 308,750.00	\$ 287,600.00

West Rutland FY 98 Budget Proposal: Line items

Budget Item	Budget FY 96	Actual FY 96	Budget FY 97	Proposed FY 98
Gas, Oil, Diesel	\$ 7,000.00	\$ 6,122.00	\$ 6,000.00	\$ 6,200.00
Repair Parts	\$ 5,000.00	\$ 5,689.00	\$ 6,000.00	\$ 6,000.00
Outside Repairs/Reserve	\$ 5,000.00	\$ 5,474.00	\$ 6,000.00	\$ 6,000.00
Tires, Chains, Batt.	\$ 3,000.00	\$ 3,103.00	\$ 3,000.00	combine into 1 acct. equipment
Plow Blades	\$ 1,500.00	\$ 726.00	\$ 1,500.00	
Tools & Equipment	\$ 2,500.00	\$ 1,773.00	\$ 2,500.00	
Equipment	N/A	N/A	N/A	
Radios	\$ 550.00	\$ 34.00	\$ 500.00	\$ 500.00
Total Trucks/maintenance	\$ 25,550.00	\$ 22,921.00	\$ 25,500.00	\$ 25,950.00
Heating Oil	\$ 1,100.00	\$ 1,109.00	\$ 1,100.00	\$ 1,210.00
Repairs	\$ 3,000.00	\$ 1,091.00	\$ 3,000.00	\$ 3,000.00
Telephone	\$ 800.00	\$ 699.00	\$ 800.00	\$ 800.00
CVPS	\$ 400.00	\$ 272.00	\$ 400.00	\$ 410.00
Total Garage	\$ 5,300.00	\$ 3,171.00	\$ 5,300.00	\$ 5,420.00
BC/BS	\$ 14,125.00	\$ 18,878.00	\$ 26,245.00	\$ 28,500.00
FICA	\$ 18,525.00	\$ 16,470.00	\$ 19,000.00	\$ 16,900.00
Vehicles	\$ 6,000.00	\$ 4,244.00	\$ 6,000.00	\$ 6,000.00
Workers Comp.	\$ 9,800.00	\$ 7,567.00	\$ 10,000.00	\$ 7,500.00
Liability & Builds.	\$ 8,000.00	\$ 7,962.00	\$ 8,000.00	\$ 8,250.00
VMERS	\$ 4,675.00	\$ 9,351.00	\$ 11,490.00	\$ 9,650.00
Unemployment Comp.	\$ 1,120.00	\$ 1,027.00	\$ 1,430.00	\$ 1,820.00
Disability	\$ 1,850.00	\$ 1,775.00	\$ 2,090.00	\$ 2,200.00
Bond	\$ 400.00	\$ 1,349.00	\$ 400.00	\$ 1,349.00
Public Official Ins.	\$ 2,200.00	\$ 2,089.00	\$ 2,200.00	\$ 2,400.00
Law Enforcement Liability	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,100.00
Total Insurance	\$ 69,295.00	\$ 73,113.00	\$ 89,255.00	\$ 86,669.00
Street & Traffic Lts	\$ 34,750.00	\$ 35,831.00	\$ 35,793.00	\$ 34,100.00
Solid Waste Managmt.	\$ 4,000.00	\$ 2,375.00	\$ 4,000.00	\$ 4,000.00
Library	\$ 11,000.00	\$ 11,000.00	\$ 13,000.00	\$ 18,500.00
Humane Society	\$ 1,000.00	\$ 1,150.00	\$ 1,000.00	\$ 1,000.00
Memorial & Green Up	\$ 100.00	\$ 75.00	\$ 250.00	\$ 250.00
Aid for Wild Fires	\$ 450.00	\$ 766.00	\$ 450.00	\$ 450.00
Total Auxillary Services	\$ 51,300.00	\$ 51,198.00	\$ 54,493.00	\$ 58,300.00
Cleaning Services	\$ 2,600.00	\$ 2,800.00	\$ 2,600.00	\$ 2,600.00
CVPS	\$ 3,800.00	\$ 3,267.00	\$ 3,600.00	\$ 3,700.00
Energy Conservation	\$ 1,200.00	\$ 435.00	\$ 500.00	\$ 500.00
Miscellaneous	\$ 2,000.00	\$ 1,840.00	\$ 2,000.00	\$ 2,000.00
Carpet & Paint	\$ 500.00	\$ 194.00	\$ 500.00	\$ 500.00
Heating Oil	\$ 2,700.00	\$ 2,985.00	\$ 2,700.00	\$ 3,000.00
Electrical Repairs	\$ 500.00	\$ 258.00	\$ 500.00	\$ 500.00
Total Town Hall	\$ 13,100.00	\$ 11,779.00	\$ 12,400.00	\$ 12,800.00
Officer Services	\$ 12,200.00	\$ 7,053.00	\$ 14,720.00	\$ 15,122.00
Constable	N/A	N/A	N/A	\$ 4,160.00
Animal Control	\$ -	\$ -	\$ 3,120.00	\$ 3,120.00
Milage	\$ 1,800.00	\$ 558.00	\$ 1,500.00	\$ 1,500.00
Equipment	\$ 750.00	\$ 325.00	\$ 750.00	\$ 750.00

West Rutland FY 98 Budget Proposal: Line Items

Budget Item	Budget FY 96	Actual FY 96	Budget FY 97	Proposed FY 98
Telephone	\$ 750.00	\$ 986.00	\$ 1,550.00	\$ 1,550.00
Training	\$ 300.00	\$ 285.00	\$ 300.00	\$ 300.00
D.A.R.E.	\$ 500.00	\$ 511.00	\$ 500.00	\$ 500.00
Emergency Management	\$ -	\$ -	\$ 400.00	\$ 400.00
Locatable Addresses	\$ -	\$ -	\$ 500.00	\$ 500.00
Zoning Administrator		administration	budget	\$ 7,820.00
Health Officer	moved from	administration	budget	\$ 1,200.00
Total Local Enforcement	\$ 16,300.00	\$ 9,718.00	\$ 23,340.00	\$ 36,622.00
CVPS	\$ 525.00	\$ 85.00	\$ 550.00	\$ 550.00
Labor	\$ 6,000.00	\$ 4,685.00	\$ 6,000.00	\$ 6,000.00
Supplies	\$ 2,600.00	\$ 2,847.00	\$ 2,800.00	\$ 2,900.00
Playgroup	\$ 6,500.00	\$ 6,524.00	\$ 8,000.00	Withdrawn
Supplies & Operations	\$ 4,000.00	\$ 4,465.00	\$ 7,950.00	\$ 7,950.00
Land Purchase	\$ 2,200.00	\$ 2,139.00	\$ 2,139.00	moved to debt
Little League	\$ 100.00	\$ 100.00	\$ 100.00	move into supply
Construction	\$ 8,000.00	\$ 8,071.00	\$ 8,000.00	\$ 8,000.00
Total Recreation	\$ 29,925.00	\$ 28,916.00	\$ 35,539.00	\$ 25,400.00
County Tax	\$ 9,379.00	\$ 9,379.00	\$ 9,319.00	\$ 9,674.00
Tax Abatements	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
Tax Anticipation Int.	\$ 6,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
Town Debt Principle	\$ 20,000.00	\$ 20,000.00	\$ -	
Town Debt Interest	\$ 2,000.00	\$ 964.00	\$ -	
Dodds Debt	N/A	N/A	N/A	\$ 2,139.00
Total Interest/Debt Service	\$ 28,500.00	\$ 20,964.00	\$ 2,500.00	\$ 4,639.00
VLCT Dues	Moved into own line item FY98			\$ 1,318.00
Town Farm Water	Moved into own line item FY98			\$ 2,000.00
Cemetery Maintenance	\$ 1,000.00	\$ 782.00	\$ 1,000.00	\$ 1,000.00
Economic Development	N/A	N/A	N/A	\$ 20,000.00
Property Mapping	N/A	N/A	N/A	\$ 12,000.00
GRAND TOTAL	\$ 696,024.00	\$ 650,395.00	\$ 728,414.00	\$ 740,215.00

MISCELLANEOUS REVENUE

State of Vermont-Whipple Hollow Bridge	\$ 3417.55
State of Vermont-Marble Street	11940.67
State of Vermont-Pilot Program	493.00
FEMA-Flood Damage	11585.00
Rebate-Workman's Comp	562.00
911 Grant	612.00
Elnicki-Attorney Fee Stipulation	1376.50
Tax Sale Redemption	7780.61
Rental-Soccer Field	500.00
Reimbursement-Town Report (School/FireDept)	604.75
Reimbursement-Friends of Town Hall	69.30
Reimbursement-Fire Dept (Chlorine)	208.00
Reimbursement-Others	604.34
Sale Culverts/Lumber	497.00
Copies	8.75
Weight Permits	100.00
Refund-Seminar	100.00
Donation	<u>25.00</u>
	\$40484.47

MISCELLANEOUS EXPENDITURES

Tax Sale	\$ 7245.62
Petty Cash	700.00
Overpayment on Taxes	1493.74
License Renewals	289.00
Plaques	92.70
Drug Testing/Physicals	468.00
Seminars	129.50
Supplies/Parts	202.33
Recreation	270.00
Constable Tires	257.80
Others	345.84

"Wash Accounts"

On-Site Sewage	100.00
State of Vermont(Marriage Lic/Rabies)	707.00
Overpayments	169.60
Sewer Impact Account	<u>2078.75</u>
	\$14549.88

GENERAL EQUIPMENT SAVINGS ACCOUNT

July 1, 1995	\$26,648.10
Deposits	35,000.00
Interest	<u>526.02</u>
	\$35,526.02
Withdrawals	
Tractless Machine	\$17,725.00
Balance June 30, 1996	\$44,449.12

SEWER EQUIPMENT SAVINGS ACCOUNT

July 1, 1995	\$51,321.22
Deposits	10,000.00
Interest	<u>1,343.34</u>
	\$11,343.34
Withdrawals	
Lawn Mower	\$ 2,626.00
Balance June 30, 1996	\$60,038.56

SEWER IMPACT FEE ACCOUNT

July 1, 1995	\$44,924.29
Interest	2,149.02
Withdrawals	
Galbiscek-refund	<u>- 342.50</u>
Balance June 30, 1996	\$46,730.81

HANDICAPPED ACCESSIBILITY ACCOUNT

July 1, 1995	\$ 1,247.94
Interest	26.29
Withdrawals	<u>0.00</u>
Balance June 30, 1996	\$ 1,274.23

WEST RUTLAND INDUSTRIAL PARK REVOLVING FUND

July 1, 1995	\$43,643.32
Mortgage Receipts	7,522.62
Pay-off	54,231.32
Interest	<u>1,314.73</u>
	\$63,068.67
Withdrawals	
EDA Loan Payment	\$ 6,000.00
Balance June 30, 1996	\$100,711.99



TRUST AND INVESTMENTS

CARROLL B. AND HARRIET S. ROSS MEMORIAL FUND
Statement of Income Receipts and Disbursements
January 1, 1996 through December 31, 1996

INCOME CASH BALANCE 12/31/95	\$ 2,314.65
INCOME RECEIPTS:	
Net Interest and Dividends	\$ 9,708.22
DISBURSEMENTS:	
Distributions to beneficiaries	\$ 1,903.98
Fees	\$ 3,065.75
Transferred to Principal Portfolio	\$ 2,314.65
Other	<u>\$ 25.00</u>
	(\$ 7,309.38)
INCOME CASH BALANCE 12/31/96	\$ 4,713.49
MARKET VALUE 12/31/96	\$242,999.13

The net income from the Carroll B. and Harriet S. Ross Memorial Fund is distributed at least annually to the residents of the Town of West Rutland who have encountered unexpected misfortunes by reason of sickness, accident or financial distress beyond the relief furnished by governmental agencies, as determined by a Committee of all of the clergy in the Town of West Rutland.

Any net income not distributed in any year shall be added to principal.

Respectfully submitted by,

VERMONT NATIONAL BANK

Debora E. Ritter
Trust Administrator

West Rutland Wastewater Treatment Facility Report

West Rutland's treatment facility experienced a stable and successful year in 1996. Treatment plant personnel rebuilt 23 manholes, in connection to town-wide paving projects. The rebuilding process includes digging up old collars and covers and tearing out brick and cement which has deteriorated over the past 26 years. This helps to prevent sewer lines from being plugged, due to broken brick material. The town also maintained sewer lines by cleaning out pump station wet wells and flushing clogged lines. In addition to rehab work, the system added a few connections as well.

We would like point out that there continues to be sewer line and treatment plant problems due to unnecessary grease in the system. As a result, sewer lines need more flushing and wet wells more vacuuming, which adds to the town's operating expenses. It would be appreciated if users could help prevent this problem by agreeing to wipe out fry pans and dispose all excess greases and cooking oils into the garbage, rather than the sewer. Any efforts you make to dispose grease properly will help save you money in user fees.

This year the town will continue preliminary engineering to expand capacity for the treatment plant and pumping stations. Although the facility and pump stations have been well maintained, they are showing signs of deterioration due to age. The system is designed to last a 20 year period and is already in its 26th year of operation. The treatment facility has been over its maximum design loading since 1988. Due to good operations and management, we have been able to keep the system going. But, years of heavy loading continue to pressure the facility.

We, the operators, are still going to do our best to keep West Rutland facility operating to the best of our abilities. We would like to thank the users of the system for their cooperation. As a reminder, plant hours are 7 AM to 3:30 PM, Monday through Friday. If you have any questions, are experiencing any problems, or would like a tour of the plant, please feel free to call the treatment plant at 438-5633. Thanks again, and we look forward to working with you in 1997.

Respectfully submitted,

Wayne Tracey
Chief Operator

Bruce Atkinson
Assistant Operator

Town of West Rutland
Proposed Sewer Budget '98
July 1, 1997 to June 30, 1998

Budget Item	Budget FY 96	Actual FY 96	Budget FY 97	Proposed FY 98
Revenue	7/95-6/96	7/95-6/96	7/96-6/97	7/97-6/98
Cash Balance	\$ 4,515.00	\$ 4,515.00	\$ 14,102.00	\$ 29,435.00
User Fees	\$ 220,325.00	\$ 219,874.00	\$ 221,908.00	\$ 220,000.00
Miscellaneous	\$ -	\$ 33,089.00	\$ -	\$ 10,000.00
Total Revenue	\$ 224,840.00	\$ 257,478.00	\$ 236,010.00	\$ 259,435.00
Expenditures				
Salaries	\$ 69,587.00	\$ 59,256.00	\$ 72,400.00	\$ 72,400.00
Health Insurance	\$ 6,200.00	\$ 6,302.00	\$ 7,130.00	\$ 9,500.00
Disability Insurance	\$ 550.00	\$ 342.00	\$ 300.00	\$ 300.00
Workers Comp. Insurance	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00
Unemployment Insurance	\$ 525.00	\$ 510.00	\$ 500.00	\$ 500.00
FICA	\$ 5,375.00	\$ 4,543.00	\$ 5,680.00	\$ 5,600.00
VMERS	\$ 3,935.00	\$ 3,325.00	\$ 4,130.00	\$ 4,100.00
Uniforms	\$ 958.00	\$ 902.00	\$ 900.00	\$ 900.00
Admin. Reimbursement	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 20,000.00
Equipment Savings	\$ 10,000.00	\$ 10,000.00	\$ 5,362.00	\$ 5,362.00
Vehicle Maintenance	\$ 4,000.00	\$ 1,253.00	\$ 975.00	\$ 1,750.00
Vehicle Insurance	\$ 3,210.00	\$ 2,450.00	\$ 1,510.00	\$ 1,510.00
Fuel Vehicles	\$ 1,800.00	\$ 1,322.00	\$ 750.00	\$ 750.00
Lab Chemicals	\$ 1,000.00	\$ 1,389.00	\$ 1,100.00	\$ 1,500.00
Lab Equipment	\$ 1,500.00	\$ 1,888.00	\$ 1,500.00	\$ 1,500.00
Chlorine	\$ 2,500.00	\$ 4,904.00	\$ 4,500.00	\$ 4,500.00
Sulfur Dioxide	\$ 975.00	\$ 1,420.00	\$ 975.00	\$ 975.00
Contract Services	\$ 5,000.00	\$ 4,876.00	\$ 7,513.00	\$ 7,513.00
Telephone	\$ 1,300.00	\$ 912.00	\$ 1,200.00	\$ 1,200.00
Office Supplies	\$ 150.00	\$ 115.00	\$ 125.00	\$ 125.00
Miscellaneous	\$ 3,000.00	\$ 1,201.00	\$ 3,000.00	\$ 3,000.00
Plant Maintenance	\$ 7,000.00	\$ 7,949.00	\$ 7,000.00	\$ 8,000.00
Plant Insurance	\$ 2,900.00	\$ 1,215.00	\$ 2,900.00	\$ 2,900.00
Boiler/Machine Insurance	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
Heating Fuel	\$ 1,800.00	\$ 2,069.00	\$ 1,700.00	\$ 1,700.00
Emergency Maintenance	\$ 2,000.00	\$ 1,600.00	\$ 2,000.00	\$ 2,000.00
Sewer Line Maintenance	\$ 5,675.00	\$ 3,819.00	\$ 4,000.00	\$ 5,000.00
Sludge Management	\$ 27,500.00	\$ 26,315.00	\$ 41,310.00	\$ 45,500.00
CVPS/Plant	\$ 19,000.00	\$ 19,938.00	\$ 19,750.00	\$ 20,250.00
Engineering/Planning	\$ -	\$ 32,340.00	\$ -	\$ 10,000.00
Pump station maintenance	\$ 1,000.00	\$ 1,414.00	\$ 1,000.00	\$ 5,000.00
Pump Stations/CVPS	\$ 16,000.00	\$ 13,853.00	\$ 16,400.00	\$ 12,700.00
Total Expenditures	\$ 224,840.00	\$ 236,582.00	\$ 236,010.00	\$ 259,435.00
User Fee	\$223.23		\$ 225.86	est. \$ 225.99
No. of Users	987.0		982.50	973.50

Note: Final user rate depends on available fund balance and number of users.
The rate listed for FY 98 is only an estimate and is subject to change.

UNCOLLECTED PROPERTY TAXES
June 30, 1996

<u>NAME</u>	Previous Years	1994/95	1995/96
Bennett, Wm. & Mary		** 743.42	** 2447.30
Berg, Donald & Mary			1169.07
Biathrow, Howard & Deb		* 1899.46	2649.71
Birmingham, Thomas		** 129.79	* 2915.64
Brown, Gertrude	* 572.06	972.58	1030.58
Chamberland, George			893.04
Considine, Josephine			* 1287.27
Cornelius, Robert & Barbara		306.21	474.96
Cressey, Clifton & Dilda			2448.72
Fabian, Ronald & Maria			** 554.10
Farley, David & Linda	* 743.02	* 2036.34	2153.80
Fredette, Lawrence & Ella		* 1418.66	* 2578.02
Gawet, Marie		** 861.23	* 2810.24
Gee, Donald & Renne		** 1044.49	* 2026.10
Geryk, Robert & Veronica			** 228.90
Grandchamp, Henry & Betty			878.09
Harris, Scott			** 355.25
Harris, Scott			** 835.23
Haven, Micah		1209.35	1837.13
Healey, Kurt		** 698.73	** 1994.74
Heck, Virginia		7.06	2523.47
Humphreys, Whitaker			* 513.03
Johnson, Robert E			** 2190.26
Kearney, Wm. & Jean		* 548.61	1730.54
Lafond (Tucker, David)			* 1588.99
Loso, Francis & Beverly		776.49	2214.30
MacIntyre, Wayne & Lorraine			** 1626.10
McDermott, Karen			** 460.20
McDermott, Karen			** 657.61
McDermott, Karen			** 811.72
McDermott, Karen		1094.42	3274.10
Michaels/Balestra			** 38.93
Molaski, John	1048.15	1934.86	2046.27
Molaski, John			* 1248.68
Mumford, James & Lisa			** 922.01
Nartowicz, Joseph & Carol		* 1705.27	1938.73
National Super Service			6.45
Norton, Carol			** 1837.34
O'Brien, Francis	2734.92	2503.33	2652.63
O'Connor, Christopher			341.64
Pellerin, Daniel		** 1052.66	* 1445.84
Perry, Ralph & Donna			* 3875.89
Pietryka, Anna			* 314.54
Postemski, J. Clark			** 386.82
Prevendoski, Charles & Mary		1609.25	1701.24

Ray, John & Mary	* 454.70	1503.31	
Ricketts (Tyrell)		** 762.73	
Serrani, Joseph & Patricia	386.70	1327.10	
Sherman, Cecil		** 695.59	
Smith, Dennis Melanie		*2916.51	
Smith, Greg & Celeste		466.66	
Stanislaus Assoc.	*3865.12	5270.20	
Stanislaus Assoc.	*1353.42	1430.16	
Stanislaus Assoc.	* 17.74	1349.50	
Stanislaus Assoc.		** 346.34	
Vahle, Barbara		** 631.24	
VanDriel, Peter & Tina		1514.38	
Williams, Ronald & Beth	** 209.95	2019.38	
	5098.15	28,839.84	88,148.32

UNCOLLECTED PERSONAL PROPERTY TAXES
JUNE 30, 1996

Atomic Productions	577.48	370.00	
Central VT Motorcycles		86.48	
Ezzo, Joseph	129.84	45.88	
Green Mt Collision			22.89
Steve's Restuarant	129.84		
	837.16	502.36	22.89

* Paying

** Paid in full

WEST RUTLAND PUBLIC LIBRARY

THE SIXTY-EIGHTH ANNUAL REPORT OF THE WEST RUTLAND PUBLIC LIBRARY

YEAR ENDING JUNE 30, 1995 TO JUNE 30, 1996

<u>BOOKS</u>	<u>1996</u>	<u>1995</u>
IN THE LIBRARY JUNE 30, 1995		7,376
NUMBER OF BOOKS ACQUIRED	196	189
NUMBER OF BOOKS DISCARDED	20	
NUMBER OF BOOKS IN THE LIBRARY JUNE 30, 1996	7,741	

CIRCULATION OF BOOKS AND PERIODICALS

	<u>1996</u>	<u>1995</u>
ADULT	2,946	2,477
JUVENILE	1,559	1,458
LARGEST DAILY CIRCULATION	64	69
SMALLEST DAILY CIRCULATION	7	2
AVERAGE DAILY CIRCULATION	30	20
NUMBER OF REGISTRATIONS	54	50
NUMBER OF DAYS OPEN	149	148
NUMBER OF PERIODICALS SUBSCRIBED TO	32	32
NUMBER OF VIDEOS	32	32
NUMBER OF BOOKS BORROWED FROM THE REGIONAL LIBRARY	492	427

THE COMMUNITY ROOMS WERE USED 88 TIMES DURING THE YEAR BY VARIOUS CLUBS
AND PRIVATE PARTIES.

LIBRARY HOURS ARE: MON-FRI 1:30-5:00--TUES,WED,THUR 1:30-7:00--SAT 9:00-1:00.

THE COMMUNITY ROOMS ARE AVAILABLE FOR PUBLIC USE BY CONTACTING THE LIBRARIAN.

MARY WHITE, LIBRARIAN

West Rutland Free Library Corp.
Statement of Receipts and Disbursements
For the Year Ended December 31, 1996

Receipts:	<u>Unrestricted</u>	<u>Restricted</u>
Town of West Rutland - Taxes	\$9,500	
Minnie Proctor Trust Fund - Interest	10,800	
Other Interest Income	6,153	
Community Room and Other Contributions	1,550	
Miscellaneous	<u>130</u>	
	28,133	
Expenses - See Schedule	<u>(33,404)</u>	
Expenses in Excess of Receipts	(5,271)	
Building Improvements	(4,223)	
Architect Services	(2,397)	
Purchase of Equipment	<u>(1,824)</u>	
Transfer from Restricted Funds	<u>13,000</u>	<u>(13,000)</u>
Decrease in Fund Balance	(715)	(13,000)
Fund Balance - Beginning	<u>3,346</u>	<u>127,595</u>
Fund Balance - Ending	<u>2,631</u>	<u>114,595</u>
Checking Account	1,224	
Savings Account	296	
Money Market	<u>1,111</u>	<u>114,595</u>
Total Balances	<u>\$2,631</u>	<u>\$114,595</u>

West Rutland Free Library Corp.
Schedule of Expenses
For the Year Ended December 31, 1996

Salaries and Wages	\$18,206
Maintenance and Repairs	2,420
Juvenile Books	2,115
Adult Books	1,613
Magazines	1,039
Heating Oil	1,479
Payroll Taxes	1,393
Electricity	1,533
Telephone	565
Insurance	1,171
Sundries	362
Postage	64
Office Supplies	425
Sewer Fee	226
Water Rent	192
Safe Deposit and P.O. Box	56
Bank Service Charges	27
Petty Cash	150
Dues and Ads	65
Computer Maintenance	<u>283</u>
Total Expenses	<u>\$33,404</u>

WEST RUTLAND PLANNING COMMISSION

The Planning Commission had a busy year in 1996. Twenty (20) meetings were held by the Planning Commission. The Board held six (6) Site Plan Approval Public Hearing, five (5) Subdivision Plat Approvals Public Hearings and twelve (12) Minor Site Plan Hearing.

Members have been attending the Lincoln Institute through interactive TV at the Stafford Center to add to their planning knowledge. Topics covered were Local Planning, The Developer's World, Traffic, Land Use and Roads, Land Conservation, Land Development and Fiscal Impacts, Land Use Regulations and Property Rights and Citizen Groups and the Planning Process.

Brian Harrington retired from the Planning Commission after 6 years. He was a very active member, chairman and one of his important contributions to the Board was our Town Plan. Our Town Plan is in conformance with Act 200 and approved by the Rutland Regional Commission which is a standard many Towns never achieve.

There are open seats on the Planning Commission. If anyone is interested, please contact the Town Clerk's Office to determine when we meet next. Then attend our next meeting to verify your interest.



Robert Frazier, Co-chairman

Frank Gorham, Co-chairman

Gregory Cox

Ralph Johnson

Tony Tumielewicz

ZONING ADMINISTRATRIX'S REPORT

I processed 56 zoning permits in 1996. Although the permit number is 30% lower than last year, the Town is experiencing a sudden growth in the commercial area.

In 1997, a new 11,000 Square Foot Rite Aid store will be built across from the Westway Mall. On Rutland Road, new self storage units will be built behind Route 4 Auto Sales. J.P. Noonan's is adding 2200 square foot addition to their trucking operation. Casella Waste Management hopes to move their hauling operation to the F. P. Elnicki property.

Also single family homes are on the increased this year by 40% which is a very positive indicator of growth.

The total breakdown of the processed zoning permits are as follows:

5 Decks	2 Satellite Antennas
2 Commercial Additions	6 Land Subdivisions
7 Single Family Homes	4 Residential Additions
5 Fences	1 Garage
3 Change of Use	3 Home Occupations
1 Storage Barn	5 Signs
2 Commercial Stores	2 Land Filling
2 Sheds	4 Farm Stands
2 Demolitions	

For your zoning information, a zoning permit is required if you are planning to build new, destroy a structure, add on to an existing building or change the use of the building or land. The Town also has Certificate of Occupancy on all new construction.

If you have any questions on zoning, please feel free to call me at 438-2204. My office hours are 8 AM to 4:30 PM or by appointment if these times are inconvenient for you.

Respectfully submitted,

Jayne L. Pratt
Zoning Administratrix

WEST RUTLAND DOG REPORT
JULY 1, 1995 to JUNE 30, 1996

	RATE	SEX	FEES	STATE RABIES FEE	LATE FEE	TOTAL FEES
1	\$ 4.00	Female	\$ 4.00	\$ 1.00	\$ 2.00	\$ 7.00
20	\$ 8.00	Female	\$160.00	\$ 20.00	\$20.00	\$200.00
3	\$ 4.00	Male	\$ 12.00	\$ 3.00	\$ 2.00	\$ 17.00
50	\$ 9.00	Male	\$450.00	\$ 50.00	\$44.00	\$494.00
1	\$30.00	Special	\$ 30.00	\$ 1.00	-0-	\$ 31.00
111	\$ 4.00	Male Neutered	\$444.00	\$111.00	\$34.00	\$589.00
162	\$ 4.00	Female Neutered	\$648.00	\$162.00	\$48.00	\$858.00

348 tags issued for total collected \$2,196.00 and remitted to Treasurer

A person who owns or keeps a dog more than six months old shall annually, on or before April 1st, cause it to be licensed and shall pay \$5.00 for each neutered male or spay female dog and \$9.00 for each unneutered dog.

To license a dog the owner/keeper shall give the Town Clerk a certificate signed by a licensed Veterinarian stating the dog has a current approved vaccination against rabies.

Don't forget the Spring Rabies Clinic. It will be February 15th and Dr. Carini will be the Veterinarian. Dog licenses will be sold at the Clinic as well as at the March election.

DOG TAGS ARE AVAILABLE NOW. PLEASE COME IN AND AVOID THE APRIL 1ST RUSH.

Respectfully submitted,
Jayne L. Pratt CVC
TOWN CLERK

VITAL STATISTICS

	1996	1995	1994	1993	1992
BIRTHS	18	22	20	31	37
DEATHS	25	17	16	28	25
MARRIAGES	15	24	22	30	34

Due to the Town's liability exposure and the possible use of information fraudulently, the Vermont Department of Health has recommended against printing the names in the Vital Statistics section of the Town Report.

Respectfully submitted,

Jayne L. Pratt, CVC
TOWN CLERK



*Town of
West Rutland*

CONSTABLES REPORT 1997

West Rutland Police Officers continued to provide part time law enforcement to the community of West Rutland.

The past year was marked with a substantial increase in motor vehicle complaints, thus the Rutland County Sheriffs were hired to assist us in patrolling to curtail violations.

The end of the year we saw the departure of one of our Special Officers, Doug Norton tenured his resignation to the Board of Selectpersons. I would like to take this opportunity to thank Doug for his six years of service to the Town and residents of West Rutland.

We would like to thank the Board of Selectpersons for their cooperation and support of our efforts throughout the year.

We would also like to extend our thanks for the assistance provided by the Vermont State Police, Rutland City Police, Rutland County Sheriffs Dept., as well as the other law enforcement agency's in the neighboring towns that made the job safer.

Respectfully Submitted

Jamie Rajda First Constable
Robert Geryk Special Officer
Linda Elrick Special Officer



RUTLAND COUNTY SHERIFF'S DEPARTMENT
P.O. Box 303
79 CENTER STREET
RUTLAND, VERMONT 05702-0303
802-775-8002

Sheriff R. J. Elrick

To the Residents of West Rutland:

On February 7th, 1997, the Rutland County Sheriff's Department will begin to provide general law enforcement services to the residents of West Rutland for twenty (20) hours per week. These services will be provided under contract with the Town and with financial subsidy from the federal government, thereby providing additional services at reduced costs to taxpayers.

The Sheriff's Department is a full service law enforcement agency. The Vermont State Police will continue to serve as the primary law enforcement agency for West Rutland and will handle calls for service in the Town when Deputies are not on duty. The Constable and Special Police Officers will continue to provide services as they have in the past. It is my intent that Deputies assigned to West Rutland will work in concert with the State Police and the Constabulary, providing and requesting assistance as necessary. To obtain law enforcement services, residents should continue to call 773-9101 or 438-6114 as is currently done. Deputies will be dispatched by State Police if on duty. In the event that a Deputy is not on duty, State Police will determine an appropriate response.

Deputies will continue to place an emphasis on motor vehicle enforcement in all areas of the Town. In addition, the Department will perform criminal investigations as necessary. Residents in all parts of the community, including rural areas, can expect to see an increase in police presence as a deterrent to crime.

Our services will include a more active involvement in community activities and proactive efforts. If you are a member of a group or organization in West Rutland and would like the assistance or presence of a Deputy at a planned activity or meeting, please don't hesitate to call our office. We would very much like to be a part of your community activities. Working together, we can enhance public safety in the Town of West Rutland!

R. J. Elrick
Sheriff

"PROTECTING OUR FUTURE"

RUTLAND CENTRAL SUPERVISORY UNION

Annual Report

Beyond death and taxes, a superintendent has one inevitable and distinguishing experience - it is never boring! Each day is full of surprises, problems, dilemmas, and upon occasion, genuine success. Public education is under close scrutiny these days and its critics find voice in the media and "on the street", but I believe the teachers, administrators, staff in the RCSU are energetically working to deliver the best possible results for our students. At the supervisory union level this means administrative creativity and efficiency and educational leadership to respond to every changing demands from parents, the community and the state and federal governments.

I am pleased to report that the work of the RCSU systems and personnel has been excellent. The audits indicate a high degree of financial accountability. Responsibility for close to \$10 million dollars from local, state, and federal government is in the hands of only five employees. Although the Principals, Karen White and I set direction and provide leadership and oversight, it is the staff that assembles budgets, meets payrolls, manages contracts, pays bills, makes a host of statistical and management reports, manages grants, and keeps financial and legal files for the RCSU, three local school boards and four teacher and staff bargaining units. The RCSU is blessed with a competent staff and one which produces a quality service with good humor.

Our biggest challenge, however, is in the area of education leadership. By law, a supervisory union has a leadership role in the area of curriculum, but recent initiatives by the State Board of Education mean a heightened responsibility, especially incorporating the Vermont Framework to shape curriculum and gearing up for state assessments in language arts, science, math, and social studies. Also on the horizon is a state standardized test. This test has the conceptual approval of the State Board of Education and funding is included in Governor Dean's budget.

The RCSU has an organizing concept, called E.P.I.C., to use for education improvement initiative, and it is an excellent design to deal with these new challenges. With the support of a Goals 2000 grant, 33 teachers, administrators, and parents attended a four session seminar which introduced them to the Vermont Framework, strategic planning, and presentations on what the Framework means in the science, math, and social studies curriculum. With consulting support, we developed recommendations on what is needed for our schools in information technology. Significant strides are occurring in all the schools.

Vital to E.P.I.C. is successful strategic planning. Each Board has committed to a strategic planning process to support educational improvement and to focus our efforts. The timing of these projects is shaped by time and costs since the two schools are undergoing re-accreditation by the New England Association of Secondary Schools and Colleges. In December, 23 Westsiders held a very successful three day planning retreat and have completed a draft plan. Rutland Town will make a similar effort this winter, and Proctor will do theirs upon completion of the New England process. If you have an interest in more information, please call, and since community participation is vital to success, we would love to have more volunteers. Residents of Proctor and Rutland Town will be hearing from us.

Finally, in case you hadn't heard, the RCSU Central Office has moved to 257 So. Main St. in Rutland. The office had been on Evelyn Street for over 20 years, but a combination of building deterioration, regulatory problems, and ownership change meant we needed to move. On behalf of all RCSU employees, I want to thank the Boards and you for supporting this change. The improvement in working conditions is a blessing to us and, I believe, productivity for you.

Respectfully submitted,

Donald V. Webster, Superintendent

Rutland Central Supervisory Union
1996/97 Budget Status Report
and
1997/98 Proposed Budget

	1995/96 Actual	1996/97 Budget	Status 12-31-96	Estimated Total	1997/98 Request	\$ Change	% Change	West Rutland's Portion
General Administration								
Wages								
Superintendent	66,950	68,959	37,180	68,959	71,028	2,069	3.00%	24,374
Admin. Assist.	23,891	24,609	12,305	24,609	25,347	738	3.00%	8,698
Secretary	9,360	9,640	4,815	9,640	9,929	289	3.00%	3,407
S.U. Secretary	0	56	0	56	58	2	3.57%	20
S.U. Treasurer	637	656	0	656	676	20	3.05%	232
Total Wages	100,838	103,920	54,300	103,920	107,038	3,118	3.00%	36,731
Benefits								
Group Health	4,158	4,372	1,821	4,372	4,198	(174)	-3.98%	1,441
FICA	7,527	7,950	3,822	7,950	8,188	238	3.00%	2,810
Life	312	328	78	328	328	0	0.00%	113
Retirement	1,662	1,918	661	1,918	2,087	169	8.81%	716
Worker's Comp.	23	467	312	325	350	(117)	-25.05%	120
Unemployment	437	135	0	135	50	(85)	-62.96%	17
Tuition Reimb.	0	750	0	750	750	0	0.00%	257
Disability Ins.	510	410	98	410	410	0	0.00%	141
Total Benefits	14,829	16,330	6,792	16,188	16,361	31	0.19%	5,615
Purchased Service								
Audit	2,959	3,975	0	3,975	3,975	0	0.00%	1,364
Legal Fees	0	400	275	400	400	0	0.00%	137
EPIC	2,268	1,000	0	1,000	1,000	0	0.00%	343
Custodian	1,446	1,750	634	1,750	2,200	450	25.71%	755
Repair & Maint.	1,993	2,535	2,267	2,700	2,535	0	0.00%	870
Rent & Utilities	19,000	30,000	17,500	30,000	30,000	0	0.00%	10,295
Loan Repay	0	2,000	0	0	0	(2,000)	-100.00%	0
Travel	1,346	1,400	407	1,400	1,500	100	7.14%	515
Conferences	2,362	2,000	295	2,000	2,000	0	0.00%	688
Insurances	626	720	520	520	700	(20)	-2.78%	240
Box Rent & Postage	2,143	2,500	1,423	2,500	2,400	(100)	-4.00%	824
Telephone	3,123	4,200	2,913	4,200	4,200	0	0.00%	1,441
Advertising	0	0	584	584	0	0	ERR	0
Total Purchased Svc.	37,266	52,480	26,838	51,029	50,910	(1,570)	-2.99%	17,470
Supplies & Materials								
Copy Paper	622	800	326	800	800	0	0.00%	275
Printed Stationary	400	400	0	400	400	0	0.00%	137
Office Supplies	4,525	3,850	2,837	3,850	4,000	150	3.90%	1,373
Computer Supplies	1,290	1,500	529	1,500	1,500	0	0.00%	515
Subscriptions	188	250	188	250	250	0	0.00%	86
Equipment Replace.	7,845	700	520	700	1,500	800	114.29%	515
New Furniture	200	1,300	1,323	1,323	0	(1,300)	-100.00%	0
Dues	2,708	3,200	2,889	2,889	3,200	0	0.00%	1,098
Moving Costs	10,215	0	1,478	1,478	0	0	ERR	0
Contingency	250	0	0	0	0	0	ERR	0
Total Supplies	26,241	12,000	10,088	13,190	11,650	(350)	-2.92%	3,999
Total Gen. Admin.	181,174	184,730	98,018	184,327	185,959	1,229	0.67%	63,815
Fiscal Service								
Wages								
Business Manager	40,000	45,000	22,500	45,000	46,350	1,350	3.00%	15,905
Bookkeeper	17,306	17,826	8,124	17,826	18,361	535	3.00%	6,301
Clerk	15,787	16,266	8,903	16,266	16,754	488	3.00%	5,749
Total Wages	73,093	79,092	39,527	79,092	81,465	2,373	3.00%	27,955

Rutland Central Supervisory Union
1996/97 Budget Status Report
and
1997/98 Proposed Budget

	1995/96 Actual	1996/97 Budget	Status 12-31-96	Estimated Total	1997/98 Request	\$ Change	% Change	West Rutland's Portion
Benefits								
Group Health	13,261	14,521	6,049	14,521	13,941	(580)	-3.99%	4,784
FICA	5,592	6,051	3,024	6,051	6,232	181	2.99%	2,139
Life	144	150	36	150	150	0	0.00%	51
Retirement	4,093	4,430	1,181	4,430	4,562	132	2.98%	1,565
Worker's Comp.	18	356	237	285	240	(116)	-32.58%	82
Unemployment	489	156	0	156	50	(106)	-67.95%	17
Tuition Reimb.	0	1,050	0	750	1,050	0	0.00%	360
Dental Insurance	947	1,047	271	1,047	1,152	105	10.03%	395
Disability Ins.	256	425	98	425	425	0	0.00%	146
Total Benefits	24,800	28,188	10,906	27,615	27,802	(384)	-1.36%	9,539
Purchased Service								
Computer Service	4,076	4,500	3,251	4,500	4,500	0	0.00%	1,544
Travel	788	800	295	800	850	50	6.25%	292
Computer Lease	5,666	1,431	944	1,431	0	(1,431)	-100.00%	0
Equipment Upgrade	0	700	0	600	2,500	1,800	257.14%	858
Dues & Fees	200	200	225	225	225	25	12.50%	77
Total Purchased Svc.	10,710	7,631	4,715	7,556	8,075	444	5.82%	2,771
Total Fiscal Service	108,603	114,909	55,148	114,463	117,342	2,433	2.12%	40,265
Total RCSU Expense	289,777	299,639	153,166	298,790	303,301	3,662	1.22%	104,080
INCOME								
Assessments								
Proctor-Regular	88,190	92,542	66,271	92,542	93,913	1,371	1.48%	
Proctor - PFP	1,400	1,400	0	1,400	1,400	0	0.00%	
Rutland Town	89,247	95,365	49,247	95,365	97,309	1,944	2.04%	
West Rutland	86,842	94,405	46,842	94,405	99,080	4,675	4.95%	
West Rutland-Fiscal	5,000	5,000	0	5,000	5,000	0	0.00%	
Projects	4,378	4,000	0	4,000	4,000	0	0.00%	
Total Assessments	275,057	292,712	162,360	292,712	300,702	7,990	2.73%	
Interest	1,816	1,800	630	600	800	(1,000)	-55.56%	
Misc. Income	7,211	0	0	1,033	600			
Total Income	284,084	294,512	162,990	294,545	302,102	7,590	2.58%	
Funds To Open	11,138	5,127	5,447	5,447	1,200	(3,927)	-76.59%	
Total Available	295,222	299,639	168,437	299,992	303,302	3,663	1.22%	

NOTE:

The 1997/98 Proposed Budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budget until May.

The Supervisory Union Assessment for member districts is calculated on the number of full time equivalent teachers in each district. West Rutland's portion is 34.13% of the general assessment.

Rulland Central Supervisory Union
Essential Early Education
Proposed Budget 1997/98

	Actual 1995/96	Budget 1996/97	Projected Year end	Proposed Budget 1997/98	\$ Change	% Change
INCOME						
Local Assessments						
Proctor	22,085	20,324	20,324	20,769	445	2.19%
Rutland Town	42,374	44,937	44,937	46,549	1,612	3.59%
West Rutland	33,517	31,753	31,753	32,682	929	2.93%
Total Local Assessments	97,976	97,014	97,014	100,000	2,986	3.08%
Interest Income	3,003	0	0	0	0	
State Funds						
IDEA-B	8,028	8,704	8,704	8,800	96	1.10%
Total Income	109,007	105,718	105,718	108,800	3,082	2.92%
EXPENSES						
Direct Instruction:						
Wages	61,759	63,614	63,614	65,522	1,908	3.00%
Group Health Ins.	6,338	6,802	6,802	6,663	(139)	-2.04%
Social Security	4,830	4,666	4,666	5,012	146	3.00%
Workers Compensation	(179)	286	286	355	69	24.13%
Unemployment	349	152	152	35	(117)	-76.97%
Disability Insurance	0	240	240	240	0	0.00%
Dental Insurance	947	1,199	1,199	1,319	120	10.01%
Travel Allowance	917	1,900	1,900	1,900	0	0.00%
Supplies & Materials	240	400	400	400	0	0.00%
Total Direct Instruction	75,201	79,459	79,459	81,446	1,987	2.50%
Student Support - QT/PT	0	600	600	600	0	0.00%
Speech Language Service:						
Wages	21,500	18,683	18,683	19,243	560	3.00%
Group Health Ins.	1,005	910	910	1,500	590	64.84%
Social Security	1,539	1,430	1,430	1,472	42	2.94%
Workers Compensation	105	84	84	104	20	23.81%
Unemployment	349	152	152	35	(117)	-76.97%
Travel Allowance	1,329	1,500	1,500	1,500	0	0.00%
Supplies & Materials	328	400	400	400	0	0.00%
Total Speech Language	26,155	23,159	23,159	24,254	1,095	4.73%
Supervisory Union Assess.	1,500	1,500	1,500	1,500	0	0.00%
Rent	725	1,000	1,000	1,000	0	0.00%
Bank charges & Fees	122	0				
Total Special Ed Expense	103,703	105,718	105,718	108,800	3,082	2.92%

NOTE:

The 1997/98 proposed budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budgets until May.

The EEE Assessment is prorated, based on the amount of funds generated in the EEE grant received by the member towns. West Rutland's portion is 32.68% of the total assessment for 1997/98.

Rutland Central Supervisory Union
Local Special Education Account
Proposed Budget 1997/98

	Actual 1995/96	Budget 1995/97	Estimated Total	1997/98 Proposed	\$ Change	% Change
INCOME						
Local Assessments						
Proctor	12,026	12,437	10,437	10,937	500	4.79%
Rutland Town	22,427	20,368	20,368	21,083	695	3.41%
West Rutland	16,007	14,174	14,174	14,377	203	1.43%
Total Local Assessments	50,460	46,999	44,999	46,397	1,398	3.11%
State Funds						
IDEA-B	20,534	27,857	27,857	28,000	143	0.51%
Total Income	70,994	72,856	72,856	74,397	1,541	2.12%
EXPENSES						
Wages						
Director	45,000	45,350	46,350	47,741	1,391	3.00%
Secretary	9,360	9,434	9,640	9,929	289	3.00%
Total Wages	54,360	55,784	55,990	57,670	1,680	3.00%
Group Health Ins.	7,149	8,009	8,009	7,689	(320)	-3.99%
Social Security	4,159	4,267	4,267	4,412	145	3.40%
Group Life Ins.	68	72	72	72	0	0.00%
Dental Ins.	947	1,199	1,199	1,200	1	0.08%
Retirement	524	528	528	600	72	13.64%
Workers Compensation	240	257	257	259	2	0.86%
Unemployment	262	78	78	30	(48)	-61.54%
Disability Insurance	222	315	315	315	0	0.00%
Supplies	334	0	0	0	0	ERR
Travel Allowance	1,756	1,000	1,000	1,100	100	10.00%
Dues & Fees	100	150	150	150	0	0.00%
Assessment for Audit & bookkeeping	878	900	900	900	0	0.00%
Total Expense	70,999	72,559	72,765	74,397	1,632	2.24%

NOTE:

The 1997/98 Proposed Budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budgets until May.

The Local Special Education assessment is based on the amount of Mainstream Block Grant Funds generated by member districts. West Rutland's portion is 30.99% of the total assessment for 1997/98.

TEACHING PERSONNEL

The list of teachers for the school year 1996-1997 with years of experience, subjects taught, and salary is as follows:

Name	Grade or Subject	Salary 1996-1997	Years of Experience
Susan C. Austin	Grade 4/5	\$21,059	3
Linda W. Barker	Math	40,700	26.5
Mary E. Beaulieu	Grade 3	27,134	8
Jeffery V. Bender	Special Educator	24,449	1
Edward R. Bove	Social Studies, History, Geography	23,084	3
Michael J. Caliguiri	Science	36,246	27
Thomas A. Chamberlain	Guidance (K-5)	20,451 50%	26
Dawn T. Charron	Business Subjects	26,729	10
Marie P. Coombs	Grade 1/2	36,651	16
Melvin D. Corey	Driver Education	\$190 per student	6
Dana L. Cray	English	21,059	3
Elizabeth Cronin	Health/Physical Education	29,969	9
Dawn R. Daley	Grade 1/2	35,638	16
Daniel H. Deuel	Math	38,878	27
Carol C. Dziubek	Title VI	39,891	20
Mary Fagan de Oquendo	Spanish/English	29,361	7
Carol Kish-Fritz	Principal	50,837	15
Richard J. Hart	Grade 6	27,539	6
Michelle M. Harte	Kindergarten	8,494 50%	0
Rosemarie R. Herbert	Grade 1/2	40,700	25
Linda T. Johnson	Science/History/Math	40,700	30
Kathleen P. Kulig	Associate Principal	40,000	16
Juliet M. Limmer	Music	14,580 50%	8
Melvin C. Loomis	Science	23,939 66.7%	17
Joy A. Loso	Special Educator	35,031	12
Carolyn B. Magwire	Family/Consumer Science	39,891	20
Nancy J. Malette	Elementary Special Educator	34,423	17
Janet B. Marchinkoski	Grade 3	40,700	28
Scott A. Maxham	Physical Education	19,717	0
Charles O. McCuin	Guidance (6-12)	40,700	34
Mary P. Ojala	Kindergarten	35,841	15
Christine M. Pawlusiak	Grade 3/4	27,336	7
David L. Phillipsen	Librarian	40,700	22
Carol Protivansky	Grade 4/5 & Art Grades 7-12	20,475	2
Frederic A. Remington	Social Studies	40,700	24
Joseph Salengo	English 7-12	40,700	32
Michael R. Slattery	Grade 5	40,700	31
Wanda Kay Spatzer	Integration Specialist	38,054	17
Karen J. St. Peter	Nurse	20,249	1
Gretchen E. Steere	Elementary Art	15,491 50%	14
Antonette K. Stickney	Grade 4/5	17,516 50%	14
Paula S. Tordonato	French	14,883 50%	10
Kathleen A. Turgeon	Grade 1/2	30,374	12
Dawn E. Tyrrell	Instrumental Music	18,710 70%	10
Grace A. Valente	Grade 4	40,700	28
Carl T. Wener	Grade 6	40,700	24

EXTRA CURRICULAR
1996-1997

Name	Activity	Salary
Tom Hyjek	Boys Varsity Soccer	\$1,200
Scott Gregg	7th & 8th Grade Boys Soccer	500
Robert Bidgood	5th & 6th Grade Boys Soccer	200
Ian Akin	Girls Varsity Soccer	1,050
Renie Molaski	Girls J.V. Soccer	500
Roger Bathalon	7th & 8th Grade Girls Soccer	500
Kris Pearson	5th & 6th Grade Girls Soccer	200
Matt Kramarz	Boys Varsity Basketball	1,800
Carl Serrani	J.V. Boys Basketball	0
Ted Sheloski	8th Grade Boys Basketball	600
Richard Hart	7th Grade Boys Basketball	600
Robert Bidgood	6th Grade Boys Basketball	200
Denis Lincoln	5th Grade Boys Basketball	400
John Bourne	Girls Varsity Basketball	1,800
Ian Akin	J.V. Girls Basketball	1,000
Roger Bathalon	8th Grade Girls Basketball	500
Julie Littlefield	7th Grade Girls Basketball	400
Karen Ames	6th Grade Girls Basketball	300
Renie Molaski	5th Grade Girls Basketball	300
Diana Peters	Cheer-leading Coach	1,250
David Phillipsen	Audio-Visual	750
Dana Cray	Senior Class Advisor	300
Elizabeth Cronin	Senior Class Advisor	300
To be hired	Student Council	300
Susan Austin	Drama	500
Dawn Tyrrell	Band	300
Julie Limmer	Chorus	200
Fred Remington	National Honor Society	100
Carolyn Magwire	National Honor Society	100
	Yearbook reimbursement for extra expenses	150

**Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years**

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, 257 South Main Street, Rutland, Vermont 05701, or phone 775-4342.



WEST RUTLAND SCHOOL

317 MAIN STREET
WEST RUTLAND, VERMONT 05777

Principal
CAROL FRITZ

Associate Principal
KATHLEEN KULIG

January 19, 1997

WEST RUTLAND SCHOOL ANNUAL REPORT 1995-1996

The 1995-1996 school year was filled with significant decisions by the community of West Rutland in support of our school. The budget for the 1995-1996 school year passed on the day before school opened. This positive action launched staff and students into a year of raising academic standards. Academic excellence became the guiding principle for us all.

Plans for a renovation and addition to the building began in November, 1995. The School Board had reviewed several options for expanding the facility during the previous five years and used these ideas as a starting point. The building needed extensive renovation to make certain all health and safety codes were met. Additional space was also needed to house programs required for accreditation. A proposal from a preliminary review of the facility by an architectural firm offered the community a first view of our thinking. The next step in the process was to hire an architect who would create a proposal which matched the educational specifications presented by the School Board, Superintendent and Principal.

The School Board shared this design and model with members of the community in homes throughout West Rutland. Their goal was to make certain all citizens had an opportunity to share their ideas prior to a March 14th vote that asked the community's permission to bond the renovation and addition project. The town's overwhelming support moved the project into its next phase.

Extensive plans and information had to be given to the Department of Education so that the town would receive the thirty percent financial support for the project. State approval was necessary prior to breaking ground. The School Board continued its work, focusing on a budget proposal for the 1996-1997 school year. The town voted to support the 1996-1997 budget on May 7, 1996.

The construction project began in July with all permits and paperwork in order. A completion date of January, 1997 was set and an open house planned for the community. School opened twelve days late to help expedite the project.

Another School Board effort to involve parents and community members in the school's future named EPIC, a strategic planning process, became a reality through grant monies procured by the Superintendent. A team of parents, community members, teachers, administrators, support personnel, and School Board members gathered for three days in December to draft a long range plan for the school. This plan will be presented to school personnel and community members during 1997. The School Board and administration are committed to this planning process and additional community members are invited to join our effort.

The past year was an exciting whirlwind of activity. We are most grateful to the members of our community for their support as we planned for the future. We will continue to be forward thinking, inviting community members to join us on our journey to prepare the children for the next century.

Carol Fritz
Principal

TOWN AUDITOR'S REPORT
FISCAL YEAR ENDED JUNE 30, 1996

We have read the audited financial statement reports, exhibits and footnotes for June 30, 1996, that were prepared by A.M. Peisch and Company.

We noted that the school district has not maintained a record of its equipment, computers and other fixed assets. We recommend that such records be compiled and then updated on a regular basis as such equipment is bought or discarded. The records should show the date of purchase, cost, location and brief description.

James B. Reynolds
Mary Oczechowski
Beverly Kupferer

Auditors

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 1996

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Town of West Rutland, Vermont School District
West Rutland, Vermont

We have audited the accompanying general purpose financial statements of the Town of West Rutland, Vermont School District as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of Town of West Rutland, Vermont School District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include fixed assets in either the general fixed assets account group or the proprietary fund. Neither is depreciation expense recorded in the proprietary fund. These should be included in order to conform with generally accepted accounting principles. The amounts that should be recorded in the general fixed assets account group and the proprietary fund is not known.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of West Rutland, Vermont School District as of June 30, 1996, and the results of its operations and the cash flows of its proprietary and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, except for the effects, if any, of such adjustments which might be determined to be necessary to record fixed assets and any related depreciation, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 23, 1996 on our consideration of the Town of West Rutland, Vermont School District's internal control structure and a report dated October 23, 1996 on its compliance with laws and regulations.

October 23, 1996
Rutland, Vermont

A. M. Peirce & Company

NOTES

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1996

	Governmental Fund Types General Fund	Capital Project Fund
ASSETS		
Cash	\$ 2,195	\$ -0-
Accounts receivable	11,971	-0-
Investments	248,565	-0-
Inventory	-0-	-0-
Due from other funds	65,349	-0-
Amount to be provided for retirement of long-term debt	<u>-0-</u>	<u>-0-</u>
Total assets	<u>\$328,080</u>	<u>\$ -0-</u>
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	\$ 25,091	\$35,723
Due to other funds	5,000	62,629
Due to student organizations	-0-	-0-
Accrued payroll	187,623	-0-
Accrued payroll taxes	16,106	-0-
Unused donated commodities	-0-	-0-
Note payable	-0-	-0-
Obligation for capital lease	-0-	-0-
Accrued retirement incentive	-0-	-0-
Accrued compensated absences	<u>-0-</u>	<u>-0-</u>
Total liabilities	<u>233,820</u>	<u>98,352</u>
COMMITMENTS AND CONTINGENT LIABILITIES		
(Note 8)		
FUND EQUITY		
Retained earnings - unreserved	-0-	-0-
Fund balances:		
Reserved for encumbrances	470	-0-
Reserved for endowments	-0-	-0-
Unreserved		
Designated for subsequent years' expenditures	-0-	-0-
Undesignated	<u>93,790</u>	<u>(98,352)</u>
Total fund equity	<u>94,260</u>	<u>(98,352)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$328,080</u>	<u>\$ -0-</u>

The Notes to Financial Statements are an integral part of this statement.

Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Trust & Agency Fund	Account Group General Long Term Debt	Totals (Memorandum Only)
\$12,102	\$31,196	\$ -0-	\$ 45,493
2,473	-0-	-0-	14,444
-0-	-0-	-0-	248,565
6,795	-0-	-0-	6,795
-0-	5,000	-0-	70,349
<u>-0-</u>	<u>-0-</u>	<u>186,136</u>	<u>186,136</u>
<u>\$21,370</u>	<u>\$36,196</u>	<u>\$186,136</u>	<u>\$571,782</u>
\$ -0-	\$ 500	\$ -0-	\$ 61,314
2,720	-0-	-0-	70,349
-0-	4,645	-0-	4,645
1,910	-0-	-0-	189,533
146	-0-	-0-	16,252
639	-0-	-0-	639
-0-	-0-	48,691	48,691
-0-	-0-	1,520	1,520
-0-	-0-	58,200	58,200
<u>-0-</u>	<u>-0-</u>	<u>77,725</u>	<u>77,725</u>
<u>5,415</u>	<u>5,145</u>	<u>186,136</u>	<u>328,869</u>
15,955	-0-	-0-	15,955
-0-	-0-	-0-	470
-0-	22,000	-0-	22,000
-0-	9,051	-0-	9,051
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(4,562)</u>
<u>15,955</u>	<u>31,051</u>	<u>-0-</u>	<u>42,914</u>
<u>\$21,370</u>	<u>\$36,196</u>	<u>\$186,136</u>	<u>\$571,782</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 For the Year Ended June 30, 1996

	Governmental Fund Types General Fund	Capital Project Fund	Fiduciary Fund Types Expendable Trust Funds	Totals (Memorandum Only)
REVENUE				
Property taxes	\$1,476,003	\$ -0-	\$15,000	\$1,491,003
State aid	1,197,887	-0-	6,120	1,204,007
Local inv.	<u>216,628</u>	<u>-0-</u>	<u>3,532</u>	<u>220,160</u>
Total revenue	<u>2,890,518</u>	<u>-0-</u>	<u>24,652</u>	<u>2,915,170</u>
EXPENDITURES				
Regular instruction	1,402,445	-0-	-0-	1,402,445
Athletics	28,910	-0-	-0-	28,910
Special Education	376,433	-0-	-0-	376,433
New directions	22,960	-0-	-0-	22,960
Vocational instruction	37,231	-0-	-0-	37,231
Guidance services	71,858	-0-	-0-	71,858
Health services	30,524	-0-	-0-	30,524
Library and media services	72,280	-0-	-0-	72,280
General administration	112,841	-0-	-0-	112,841
School administration	163,011	-0-	-0-	163,011
Fiscal services	17,224	-0-	-0-	17,224
Building maintenance	233,395	-0-	-0-	233,395
Student transportation	46,054	-0-	-0-	46,054
Capital projects	-0-	98,352	60,720	159,072
Debt service:				
Principal retirement	<u>2,500</u>	<u>-0-</u>	<u>-0-</u>	<u>2,500</u>
Total expenditures	<u>2,617,666</u>	<u>98,352</u>	<u>60,720</u>	<u>2,776,738</u>
Excess of revenue over (under) expenditures	<u>272,852</u>	<u>(98,352)</u>	<u>(36,068)</u>	<u>138,432</u>
Other financing sources (uses)				
Operating transfers in	-0-	-0-	5,872	5,732
Operating transfers out	(5,872)	-0-	-0-	(5,372)
Proceeds of debt	<u>-0-</u>	<u>-0-</u>	<u>34,000</u>	<u>34,000</u>
Total other financing sources (uses)	<u>(5,872)</u>	<u>-0-</u>	<u>39,872</u>	<u>34,000</u>
Excess of revenues and other sources over (under) expenditures and other uses	266,980	(98,352)	3,804	172,432
Fund balance, beginning	<u>(172,720)</u>	<u>-0-</u>	<u>3,974</u>	<u>(168,746)</u>
Fund balance, ending	<u>\$ 94,260</u>	<u>(\$ 98,352)</u>	<u>\$ 7,778</u>	<u>\$ 3,686</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Property taxes	\$1,288,972	\$1,476,003	\$187,031
State grants	1,222,729	1,197,887	(24,842)
Local income	<u>178,556</u>	<u>216,628</u>	<u>38,072</u>
Total revenue	<u>2,690,257</u>	<u>2,890,518</u>	<u>200,261</u>
EXPENDITURES			
Regular instruction	1,435,160	1,402,445	32,715
Athletics	31,430	28,910	2,520
Special Education	422,954	376,433	46,521
New directions	14,630	22,960	(8,330)
Vocational instruction	51,772	37,231	14,541
Guidance services	77,163	71,858	5,305
Health services	28,234	30,524	(2,290)
Library and media services	72,629	72,280	349
General administration	111,676	112,841	(1,165)
School administration	160,852	163,011	(2,159)
Fiscal services	13,375	17,224	(3,849)
Building maintenance	227,793	233,395	(5,602)
Student transportation	40,089	46,054	(5,965)
Debt service	<u>2,500</u>	<u>2,500</u>	<u>-0-</u>
Total expenditures	<u>2,690,257</u>	<u>2,617,566</u>	<u>72,591</u>
Excess of revenue over (under) expenditures	<u>-0-</u>	<u>272,852</u>	<u>272,852</u>
Other financing uses:			
Operating transfers out	<u>-0-</u>	<u>(5,872)</u>	<u>(5,872)</u>
Total other financing uses	<u>-0-</u>	<u>(5,872)</u>	<u>(5,872)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>-0-</u>	<u>266,980</u>	<u>266,980</u>
Fund Balance, beginning	<u>(172,720)</u>	<u>(172,720)</u>	<u>-0-</u>
Fund balance, ending	<u>(\$ 172,720)</u>	<u>\$ 94,260</u>	<u>\$266,980</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/
 FUND BALANCE - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 For the Year Ended June 30, 1996

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Totals, (Memorandum Only)
Food and milk sales	\$ 65,082	\$ -0-	\$65,082
Contributions	<u>-0-</u>	<u>183</u>	<u>183</u>
Total Revenue	<u>65,082</u>	<u>183</u>	<u>65,265</u>
EXPENDITURES			
Food and milk sales	54,135	-0-	54,135
Wages	42,063	-0-	42,063
Payroll taxes	3,566	-0-	3,566
Supplies	3,771	-0-	3,771
Insurance	5,813	-0-	5,813
Repairs and maintenance	2,014	-0-	2,014
Awards	-0-	750	750
Office supplies and bank charges	657	10	667
Travel	967	-0-	967
Equipment	<u>476</u>	<u>-0-</u>	<u>476</u>
Total expenditures	<u>113,462</u>	<u>760</u>	<u>114,222</u>
Income (loss) from operations	(48,380)	(577)	(48,957)
Non-operating revenues (expenses)			
Interest income	266	1,096	1,362
Federal grant	48,434	-0-	48,434
State of Vermont	1,951	-0-	1,951
Federal commodities revenue	8,676	-0-	8,676
Federal commodities expenses	(8,676)	<u>-0-</u>	(8,676)
Total non-operating revenues (expenses)	<u>50,651</u>	<u>1,096</u>	<u>51,747</u>
Net income (loss)	2,271	519	2,790
Retained earnings/fund balance - July 1, 1995	<u>13,684</u>	<u>22,754</u>	<u>36,438</u>
Retained earnings/fund balance - June 30, 1996	<u>\$ 15,955</u>	<u>\$23,273</u>	<u>\$39,228</u>

The Notes to Financial Statements are an integral part of this statement.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the Year Ended June 30, 1996

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Totals (Memorandum Only)
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Income (loss) from operations	(\$48,380)	(\$ 577)	(\$48,957)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Change in assets and liabilities:			
Decrease in accounts receivable	3,157	-0-	3,157
Decrease in inventory	1,937	-0-	1,937
Increase in due to other funds	145	-0-	145
Increase in accrued payroll	685	-0-	685
Increase in accrued payroll taxes	52	-0-	52
Decrease in unused donated commodities	(697)	-0-	(697)
Net cash provided (used) by operations	(43,101)	(577)	(42,918)
NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Federal reimbursement	48,434	-0-	48,434
State reimbursement	1,951	-0-	1,951
Net cash provided by noncapital financing activities	50,385	-0-	50,385
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	266	1,096	1,362
Net cash provided by investing activities	266	1,096	1,362
Net increase in cash	7,550	519	8,069
Cash - beginning of year	4,552	23,254	27,806
Cash - end of year	\$12,102	\$23,773	\$35,875

NONCASH FINANCING ACTIVITIES - ENTERPRISE FUND:

The District received federal commodities valued at \$7,979 during the fiscal year. It consumed \$8,676 of commodities during the same period.

The Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the Town of West Rutland School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

Reporting Entity

The Town of West Rutland School District is organized, according to State law, under the governance of a five member elected Board of School Directors to provide public education for the children of the Town of West Rutland.

The Town of West Rutland School District, for financial reporting purposes, includes in its financial statements all funds for which the Board of School Directors is financially accountable. Financial accountability by the Board was determined on the basis of: control over the selection of management; accountability for fiscal matters; and degree of financial dependence. These financial statements include the accounts of West Rutland Elementary School, West Rutland High School and the Food Service Program.

Concentration of Risk

The West Rutland School District is a kindergarten to grade 12 public school located in the Town of West Rutland. The District receives the majority of its revenues from property taxes assessed on the Town's residents. Additionally, the District receives revenue from the State of Vermont and the U. S. Government as aid to education and as special education grants. The school district receives tuition for education students residing in the surrounding communities.

Fund Accounting

The accounts of the School are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures as appropriate. The School's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account group are included in the combined financial statements in this report as follows:

Governmental Fund Types

General fund

The general fund is the general operating fund of the School District and accounts for all revenues and expenditures of the District not encompassed within other funds. All tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the general fund.

Note 1. Summary of Significant Accounting Policies (Continued)

Capital project fund

The Capital Project Fund is used to account for resources for the acquisition of capital facilities by the District.

Proprietary Fund Type

Food service enterprise fund

The Food Service Fund accounts for cafeteria operations in which the intent is that the costs of providing goods or services be financed through user charges. The School District does not maintain fixed asset records of the food service fund as required by generally accepted accounting principles.

Fiduciary Funds Types

Trust and agency funds are used to account for assets held by the School in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units and/or other funds. These include nonexpendable and expendable trust funds and agency funds. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain trust principal.

Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. They are scholarships and awards that are administered by the School.

Agency funds are used to account for assets that the government holds on behalf of others as their agent. These funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operation of the school district. They consist of Student Activity Accounts.

Account Groups

General long-term debt account group

The general long-term debt account group is established to account for all long-term debt of the District and for those long-term liabilities to be liquidated with resources to be provided in future periods.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one year availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

All proprietary fund types and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Intergovernmental revenues received as reimbursements for specific purposes or projects are recognized at the time of receipt or earlier if measurable and available. Intergovernmental grants which are restricted for certain purposes are recognized at the same time the related expenditures are recognized. Any excess of revenues or expenditures is recorded as deferred revenue or accounts receivable, respectively.

Budgets and budgetary accounting

The principals, through and with the review committee, submit to the Board of Directors a proposed operating budget for the next fiscal year. The operating budget includes proposed expenditures and the means of financing them. The budget is prepared and approved on the modified accrual basis of accounting. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the district. All annual appropriations lapse at the end of the fiscal year.

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contract, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation - is utilized in the general fund. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be performed in the subsequent year.

Cash

Cash includes amounts in demand deposits and savings accounts.

Summary of Significant Accounting Policies (Continued)

Accounts Receivable

Accounts receivable consist primarily of amounts due from the State of Vermont for hot lunch and special education costs. The receivables are reported net of an allowance of zero.

Short-Term Interfund Receivables/Payables

During the course of operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are also classified in this manner.

Investments

Investments are stated at cost, which approximates market.

Inventories

Inventory in the Hot Lunch Enterprise Fund is valued at the lower of cost or market using the first-in-first-out basis. The food service inventory has U.S.D.A. commodities donated to it that are recorded as revenue when received and expenses when used. That portion of the inventory at June 30, 1996 which is federal commodities is also shown as a liability titled unused donated commodities since these are government assistance items and are not school assets. Inventoriable items in other funds are recorded as expenditures when purchased rather than when consumed.

Fixed Assets

Fixed assets are recorded as expenditures paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles require that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The School District, however, has not maintained a record of its general fixed assets, and accordingly, a general fixed assets account group has not been presented.

Compensated Absences

Vested or accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental funds that will pay it. Amounts of vested or accumulated leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

Summary of Significant Accounting Policies (Continued)

The School District uses the vesting method to accrue sick leave. Accordingly, the accrual is based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments. To calculate the liability, these accumulations are reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future is based on assumptions concerning the probability that individual employees will become eligible.

The School District allows teachers to accumulate unused personal days and sick leave to a maximum of 200 days. A teacher, after ten consecutive years of service, shall collect \$45 per day on 60% of the accumulated unused personal and sick days up to 200 days. Accrual as of June 30, 1996 equaled \$77,725.

Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as expenditures or expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Total Columns on Combined Financial Statements

Total columns on combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

Note 1. Summary of Significant Accounting Policies (Continued)

In addition, the District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) Medical Benefits Program and Unemployment Compensation Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by reinsurance. Contributions in excess of claims requirements, reserve funds requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to members.

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provide excess reinsurance protection. Contributions are based on payroll expense and the previous two year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each member assessed their proportional share of the deficit.

Retirement Incentive Plan

A retirement incentive benefit was included in the teachers contract effective from July 1, 1995 to June 30, 1998. An eligible teacher who meets certain conditions, has taught either full-time or part-time (prorated calculation) in the Town of West Rutland, Vermont School District for a minimum of twenty years, and retires under the plan shall receive payments totalling \$32,000. This will be paid in four equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 each year. The contract also requires the District to pay a portion of the teacher's health insurance for a period of two years after retirement. The District is funding this on a pay-as-you-go basis. As of June 30, 1996, five teachers are covered under this retirement Incentive Benefit Plan. No teachers were receiving the health insurance benefit during the fiscal year ended June 30, 1996. An expense of \$40,000 was recorded during the 1995-96 fiscal year for this plan. The amount accrued as of June 30, 1996 equalled \$56,000.

The Board of Directors has voted to recognize the many years of service of one its employees by committing \$100 for each year of service. The amount accrued for this equalled \$2,200 as of June 30, 1996.

Total accrued retirement benefits as of June 30, 1996 equalled \$58,200. This amount is recorded in the general long term debt account group.

Note 2. Public Employees' Retirement System

Municipal Employee's Retirement System

The non-teaching employees of the Town of West Rutland, Vermont School District are covered by the Vermont Municipal Employees' Retirement System which is a cost-sharing multiple employer retirement system. The School District's participants are all members of Group A.

The School's required contribution to the plan during the 1995-96 school year was 4.2% of covered payroll, or \$2,815. The employee contribution rate was 3% of earnable compensation. Employee contributions for the fiscal year were \$2,011. The current payroll for all employees was \$1,683,576, while the current year covered payroll for employees under this plan equalled \$67,020.

All full-time employees of participating employers are eligible to participate in the Plan on the first day of the month following their completion of one year of service. The authority, under which the benefit provision by which employees' and employer's obligations to contribute to the plan was established, was when the Town of West Rutland, Vermont School District joined the system.

Group A members who retire at or after age 65 and have completed five years of creditable service are entitled to a retirement benefit, payable monthly for life. The retirement benefit is equal to from 1.0 percent to 1.7 percent of their final average three or five year compensation, depending on the dates of service, for each year of credited service, up to a maximum of 50 percent of the applicable average compensation.

Vested employees may retire with a reduction of benefits upon the attainment of age 55 and the completion of five years of credited service. Disability benefits are available to totally and permanently disabled employees who have completed five years of service.

The following information is provided in accordance with Statement No. 5 of the Governmental Accounting Standards Board as provided by the actuary of the entire system.

	June 30, 1995
Pension benefit obligation:	
Retired and terminated vested employees	\$18,022,000
Active members	
Accumulated employee contributions	16,331,000
Employer-financed vested	7,919,000
Employer-financed nonvested	<u>24,767,000</u>
Total	67,039,000
Market value of assets	<u>73,233,000</u>
Assets in excess of pension benefit obligation	<u>\$ 6,194,000</u>

Note 2. Public Employees' Retirement System (Continued)

The pension benefit obligation is the actuarial present value of credited projected benefits and is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the Public Employees' Retirement System's (PERS) funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and among employers.

The information relating specifically to the Town of West Rutland School District's employee members of the Vermont Municipal Employees' Retirement System is unavailable because the system does not make separate measurements of assets and pension benefits obligations of individual employers. The amounts and types of debt or other securities issued by the employers and held by the system is also not available. Additional information regarding the Vermont Municipal Employees' Retirement System, including four year historical trend data which provides information about progress made in accumulating sufficient assets to pay benefits when due, is available upon request from the State of Vermont.

State Teachers' Retirement System

The teachers employed by the Town of West Rutland School District are covered by the State Teachers' Retirement System of Vermont which is a multiple employer retirement system. The Vermont State Statutes provide the authority under which benefit provisions and the State's obligation to contribute are established. Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary.

All teachers become members of the retirement system upon employment. Group C members, who are all former Group B members and members hired after June 30, 1990, are required to contribute at a rate of 3.7% of earnable compensation.

The Town of West Rutland School District's Group C members contributed \$48,765 during the 1995-96 fiscal year. Vesting occurs upon reaching ten years of creditable service. The District's current year payroll for all employees totalled \$1,683,576 while its current year covered payroll for the State Teachers' Retirement Plan equalled \$1,317,961. The System's total required contribution for the fiscal year 1995-96 was \$28,711,597. The amount of the contribution made on behalf of the West Rutland's teachers is not available. Additional information regarding the State Teachers' Retirement System of Vermont is available upon request from the State of Vermont.

Note 3. Cash Deposits in Financial Institutions

Bank balances of deposits at June 30, 1996 were entirely insured. Due to higher cash flows at certain times during the year, the District's uninsured and uncollateralized deposits at those times may be substantially higher than at year end.

Note 4. Investments - General Fund

Investments are stated at cost. During the year, the Treasurer invested excess cash into Repurchase Agreements with the Vermont National Bank. The bank estimated ending daily cash on hand and this amount was automatically swept into a repurchase agreement.

As of June 30, 1996, there was \$248,565 invested in the repurchase agreement which had a market value of \$248,580 and a maturity date of July 1, 1996.

Collateral used in Vermont National Bank's repurchase/sweep accounts is held at the Federal Reserve Bank of Boston in the name of Vermont National Bank, in Vermont National Bank's vault or by its Trust Department. On Vermont National Bank's records and reports, the collateral is then assigned to the Town of West Rutland, Vermont School district.

No losses occurred under the repurchase agreement for the year ended June 30, 1996.

Repurchase investments are not insured by the FDIC, as they are not considered deposits. However, the underlying investments are government backed securities.

Note 5. General Long Term Debt Account Group

The following is a summary of debt transactions for the Town of West Rutland School District for the year ended June 30, 1996:

	Debt payable at July 1, 1995	Debt Added	Debt Retired	Debt Payable at June 30, 1996
Accrued retirements	\$ 98,200	\$ -0-	\$40,000	\$ 58,200
Accrued sick leave	50,004	27,721	-0-	77,725
Notes payable	17,191	34,000	2,500	48,691
Capital lease	<u>2,846</u>	<u>-0-</u>	<u>1,326</u>	<u>1,520</u>
	<u>\$168,241</u>	<u>\$61,721</u>	<u>\$43,826</u>	<u>\$186,136</u>

Long-term debt outstanding at June 30, 1996 consisted of the following:

United States of America, Asbestos loan, Due 5/30/11, interest at 0%, payments of \$2,500, unsecured (this is a joint loan with another school in the same district)	\$14,691
Vermont National Bank, Current Expense Note, Due 1/22/97, but to be financed over a period not to exceed 10 years, interest currently at 4.55%, unsecured	34,000
Capital Lease Northstar Leasing, annual payments of \$1,740 inclusive of interest at 14.53%, final payment due 1997	1,520
Accrued retirement agreements (See Note 1)	58,200
Accrued compensated absences (See Note 1)	<u>77,725</u>
Total long-term debt	<u>\$186,136</u>

Note 5. General Long Term Debt Account Group (Continued)

Maturities of the long-term debt with scheduled payments are as follows:

Year ending	
June 30	
1997	\$ 80,220
1998	10,500
1999	10,500
2000	2,500
2001	2,500
Thereafter	<u>2,191</u>
Total	<u>\$108,411</u>

Note 6. Subsequent Events

In July 1996 the District entered into contracts to build an addition to the school. The total cost of the contracts were estimated to be \$1,637,630 at September 30, 1996 and were 63 percent complete at that date. The School District issued bonds, through the Vermont Municipal Bond Bank, in August 1996 of \$1,150,000. The proceeds are being used for the school addition.

Note 7. Other Required Disclosures

The Capital Project Fund had a deficit fund balance at June 30, 1996 of \$98,352. This is to be liquidated with the proceeds of the bonds issued in August 1996.

Note 8. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

Note 9. Federal Reports

Additional reports required by Government standards and regulations, and the Single Audit Act, are bound under separate cover.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF REVENUES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
PROPERTY TAXES			
Operations	\$1,288,972	\$1,288,972	\$0
Deficit Reduction	0	187,031	187,031
Total Local Taxes	<u>1,288,972</u>	<u>1,476,003</u>	<u>187,031</u>
STATE AID			
General	977,464	977,464	0
Care & Custody Reimb.	0	5,880	5,880
Vocational Reimbursement	13,048	18,769	5,721
"Kids Against Tobacco" Grant	0	500	500
Special Education			
State Reimbursement	124,500	117,642	(6,858)
89-313 (R.C.S.U.)	0	205	205
Chapter 1 (R.C.S.U.)	31,806	0	(31,806)
Mainstream Block Grant	57,921	57,921	0
EEEP Grant	17,990	18,506	516
Total State Funds	<u>1,222,729</u>	<u>1,197,887</u>	<u>(24,842)</u>
LOCAL INCOME			
Tuition	161,806	180,818	19,012
Special Ed - Local Reimb.	8,640	7,218	(1,422)
Interest Income	5,000	9,365	4,365
Athletic Receipts	3,000	4,125	1,125
Miscellaneous Income	110	972	862
Health Insurance Rebate	0	9,533	9,533
Contributions	0	2,235	2,235
Refund of Prior Year Expense	0	2,362	2,362
Total Local Income	<u>178,556</u>	<u>216,628</u>	<u>38,072</u>
TOTAL REVENUES	<u>\$2,690,257</u>	<u>\$2,890,518</u>	<u>\$200,261</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REGULAR INSTRUCTION			
Salary - Teachers and Aides	\$1,106,587	1,068,855	\$37,732
Salary - Substitutes	14,600	27,326	(12,726)
Health Insurance	130,375	127,757	2,618
Social Security	85,769	87,039	(1,270)
Group Life Insurance	3,984	3,611	373
Workmen's Compensation	6,761	4,687	2,074
Unemployment Compensation	3,102	2,875	227
Continuing Education	11,800	6,619	5,181
Dental Insurance	8,097	8,123	(26)
Purchased Service	3,000	1,480	1,520
Repairs and Maintenance	8,900	8,460	440
Tuition	6,300	9,729	(3,429)
State Wards/S.E. Billback	0	8,179	(8,179)
Supplies Used in Classroom	28,085	22,704	5,381
Books and Periodicals	14,050	12,790	1,260
Audiovisual Materials	800	463	337
Manipulatives	100	106	(6)
Computer Software	750	450	300
Equipment	2,100	1,192	908
Dues and Fees	0	0	0
Total Regular Instruction	1,435,160	1,402,445	32,715
ATHLETICS			
Salary - Coaches	14,550	13,050	1,500
Social Security	1,113	1,075	38
Workmen's Compensation	800	572	228
Unemployment Compensation	167	130	37
Special Police	350	40	310
Repairs and Maintenance	300	0	300
Athletic Insurance	1,200	491	709
Travel	200	981	(781)
Purchased Services - Officials	8,000	7,273	727
Supplies	3,050	3,348	(298)
Equipment	500	836	(336)
Dues and Fees	1,200	1,114	86
Total Athletics	31,430	28,910	2,520

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL EDUCATION</u>			
Direct Services			
Salary - Teachers	99,649	96,081	3,568
Wages - Instruction Assistants	103,995	100,625	3,370
Salary - Substitutes	2,403	931	1,472
Health Insurance	18,774	15,024	3,750
Social Security	15,762	15,115	647
Group Life Insurance	995	612	383
Workmen's Compensation	1,240	862	378
Unemployment Compensation	1,213	1,143	70
Continuing Education	1,100	2,087	(987)
Dental Insurance	761	652	129
Purchased Service	0	381	(381)
Tuition	76,000	53,411	22,589
Travel	1,000	0	1,000
Supplies	1,300	3,541	(2,241)
Books and Periodicals	1,000	314	686
Software	100	66	34
Dues & Fees	50	0	50
Total Direct Services	325,362	290,845	34,517
Student Support Services			
Integration Services	600	0	600
Occupational and Physical Therapy	5,000	6,416	(1,416)
Purchased Service - Psychological	7,000	2,385	4,615
Speech Language Services			
Salary -Teacher & Aide	18,963	8,299	10,664
Health Insurance	1,513	0	1,513
Social Security	1,451	637	814
Group Life Insurance	44	0	44
Workmen's Compensation	114	79	35
Unemployment Compensation	128	120	8
Continuing Education	300	0	300
Dental Insurance	104	0	104
Purchased Service-Speech	12,000	16,681	(4,681)
Supplies	0	346	(346)
Audiological Purchased Services	200	56	144
Total Student Support Services	47,417	35,019	12,398

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Essential Early Education	33,518	33,517	1
Administrative			
Administrative Assessment	16,007	16,007	0
Legal	0	371	(371)
Student Transportation	650	674	(24)
Total Administration	16,657	17,052	(395)
Total Special Education	422,954	376,433	46,521
<u>VOCATIONAL EDUCATION</u>			
Tuition	51,772	37,231	14,541
<u>NEW DIRECTIONS</u>			
Assessment	14,630	22,960	(8,330)
<u>GUIDANCE SERVICES</u>			
Salary - Guidance	57,383	56,831	552
Health Insurance	7,898	6,703	1,195
Social Security	4,389	4,341	48
Group Life Insurance	169	211	(42)
Workmen's Compensation	346	247	99
Unemployment Compensation	156	125	31
Continuing Education	700	517	183
Dental Insurance	522	565	(43)
Academic Testing	2,800	1,140	1,660
Communications & Postage	700	0	700
Travel	150	81	69
Supplies	650	143	507
Books and Periodicals	450	382	68
Audiovisual	300	150	150
Dues and Fees	550	422	128
Total Guidance Services	77,163	71,858	5,305
<u>HEALTH SERVICES</u>			
Salary - Nurse	19,616	21,413	(1,797)
Salary - Substitute	225	855	(630)
Health Insurance	5,133	4,904	229
Social Security	1,518	1,699	(181)
Group Life Insurance	111	101	10

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Workmen's Compensation	120	83	37
Unemployment Compensation	80	74	6
Continuing Education	350	462	(112)
Dental Insurance	261	217	44
Repairs and Maintenance	50	50	0
Supplies	600	485	115
Books & Periodicals	70	65	4
Audiovisual	100	115	(15)
Total Health Services	28,234	30,524	(2,290)
<u>LIBRARY AND MEDIA SERVICES</u>			
Salary - Library Service	47,547	47,546	1
Salary - Substitute	225	500	(275)
Health Insurance	3,814	3,814	0
Social Security	3,655	3,664	(9)
Group Life Insurance	166	124	42
Workmen's Compensation	288	200	88
Unemployment Compensation	154	145	9
Continuing Education	350	28	322
Dental Insurance	261	261	0
Repairs and Maintenance	1,300	1,130	170
Rentals & Leases	1,980	1,980	0
Communications	680	680	0
Travel	50	50	0
Supplies	1,409	1,408	1
Books and Periodicals	8,000	8,000	0
Audiovisual Materials	2,700	2,700	0
Dues and Fees	50	50	0
Total Library & Media Service	72,629	72,280	349
<u>GENERAL ADMINISTRATION</u>			
Salary - School Board	4,200	4,200	0
Salary - Board Secretary	750	694	56
Social Security	379	374	5
Workmen's Compensation	30	21	9
Unemployment Insurance	47	44	3
Purchased Services-Election Service	2,050	1,282	768
Legal Services	1,500	11,643	(10,143)
Audit	3,975	2,959	1,016
Supervisory Union Fee	88,842	82,842	6,000

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Liability Insurance	1,000	964	36
Advertising	4,300	4,123	177
Travel	225	52	173
Supplies	2,178	1,963	215
Annual Report	1,000	502	498
Dues and Fees	1,200	1,162	38
Total General Administration	111,676	112,841	(1,165)
<u>SCHOOL ADMINISTRATION</u>			
Salary - Administration	119,018	115,944	3,074
Salary - Substitute	1,500	1,085	415
Health Insurance	10,808	12,651	(1,843)
Social Security	9,220	8,953	267
Group Life Insurance	366	283	83
Workmen's Compensation	726	504	222
Unemployment Compensation	269	300	(31)
Continuing Education	2,850	2,063	787
Dental Insurance	1,518	1,511	7
Telephone and Postage	6,000	6,650	(650)
Printing & Binding	1,000	0	1,000
Graduation Expense	1,000	882	118
Travel	1,000	166	834
Supplies	2,000	1,387	113
Other Equipment	1,500	8,005	(6,505)
Dues and Fees	2,077	2,127	(50)
Total School Administration	160,852	163,011	(2,159)
<u>FISCAL SERVICES</u>			
Purchased Service - Treasurer	0	0	0
Purchased Service - Bookkeeper	5,000	5,000	0
Supplies	1,800	879	921
Bank Charges and Fees	575	151	424
Interest	6,000	11,194	(5,194)
Total Fiscal Services	13,375	17,224	(3,849)
<u>BUILDING MAINTENANCE</u>			
Salary - Custodians	65,828	70,320	(4,492)
Health Insurance	14,886	14,685	1
Social Security	5,036	5,383	(347)
Group Life Insurance	221	221	0

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
Employee's Retirement	2,534	2,815	(281)
Workmen's Compensation	3,120	2,587	533
Unemployment Insurance	356	336	20
Grounds Maintenance	4,000	3,666	334
Water & Sewer	6,334	6,290	44
Refuse Removal	8,000	6,486	1,514
Snow Plowing Services	2,500	3,295	(795)
Construction Services	0	0	0
Repairs and Maintenance	17,250	15,657	1,593
Property and Liability Insurance	3,998	4,011	(13)
Travel	100	100	0
Supplies	17,630	22,003	(4,373)
Electricity	45,200	47,993	(2,793)
Fuel Oil	30,000	26,847	3,153
Equipment	1,000	700	300
Tools	0	0	0
Total Building Maintenance	<u>227,793</u>	<u>233,395</u>	<u>(5,602)</u>
<u>PUPIL TRANSPORTATION</u>			
Salary - Drivers	21,483	23,506	(2,023)
Salary-Crossing Guard	1,803	2,019	(216)
Group Health Insurance	3,136	335	2,801
Social Security	1,781	2,015	(234)
Group Life Insurance	67	74	(7)
Workmen's Compensation	1,680	896	784
Unemployment Insurance	200	209	(9)
Repairs and Maintenance	2,900	8,004	(5,104)
Bus Insurance	3,639	5,173	(1,534)
Supplies and Fuel	3,400	3,823	(423)
Total Pupil Transportation	<u>40,089</u>	<u>46,054</u>	<u>(5,965)</u>
<u>DEBT SERVICE</u>			
Asbestos Loan	2,500	2,500	0
 TOTAL EXPENDITURES	 <u>\$2,690,257</u>	 <u>2,617,666</u>	 <u>\$72,591</u>

Town of West Rutland, Vermont School District
Combining Balance Sheet
Nonexpendable Trust Funds
June 30, 1996

	Harold Carl Anderson Memorial Scholarship Fund	Dr. & Mrs. Frank Smolinski Scholarship Fund	Total
ASSETS			
Savings	<u>\$23,532</u>	<u>\$241</u>	<u>\$23,773</u>
TOTAL ASSETS	<u>\$23,532</u>	<u>\$241</u>	<u>\$23,773</u>
LIABILITIES AND FUND BALANCE			
ACCOUNTS PAYABLE	<u>\$500</u>	<u>\$0</u>	<u>\$500</u>
FUND BALANCE			
Reserved	22,000	0	22,000
Unreserved - Designated	<u>1,032</u>	<u>241</u>	<u>1,273</u>
Total Fund Balance	23,032	241	23,273
TOTAL LIABILITIES AND FUND BALANCE	<u>\$23,532</u>	<u>\$241</u>	<u>\$23,773</u>

Town of West Rutland, Vermont School District
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonexpendable Trust Funds
June 30, 1996

	Harold Carl Anderson Memorial Scholarship Fund	Dr. & Mrs. Frank Smolinski Scholarship Fund	Total
REVENUES			
Interest Earned	\$1,091	\$5	\$1,096
Contribution	0	183	183
Total Revenues	<u>1,091</u>	<u>188</u>	<u>1,279</u>
EXPENSES			
Awards	500	250	750
Bank Charges		10	10
Total Expenses	<u>500</u>	<u>260</u>	<u>760</u>
EXCESS OF REVENUES OVER (UNDER) EXPENSES	<u>591</u>	<u>(72)</u>	<u>519</u>
FUND BALANCE - BEGINNING OF YEAR	22,441	313	22,754
FUND BALANCE - END OF YEAR	<u>\$23,032</u>	<u>\$241</u>	<u>\$23,273</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
STATEMENT OF ACTIVITY
STUDENT ACTIVITY ACCOUNTS
YEAR ENDED JUNE 30, 1996

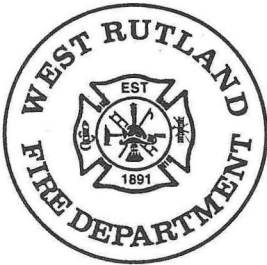
	07/01/95 Balance	Receipts	Expense	06/30/96 Balance
Athletic Account	\$545	\$9,106	\$9,173	\$478
Band & Chorus	1,874	1,720	2,738	856
Class of 1995	223	0	0	223
Computer Discs	13	42	0	55
CSC Account	571	0	0	571
Chamberlain Class	90	0	0	90
Drama	(112)	112	0	0
French Club	0	181	181	0
General Fund Reimb.	1,023	0	1,023	0
GMTI	132	0	0	132
Library - Book Fair	493	3,456	3,878	71
Lock Account	84	751	422	413
Mediation Symposium	0	1,350	1,028	322
Montreal Trip	0	0	0	0
National Honor Society	2	0	0	2
Principal's Account	0	1,659	1,638	20
Ski Club	50	0	0	50
Science/Math	350	0	0	350
School Pictures	846	2,136	2,650	332
Scholarships	100	950	1,050	0
Stickney/Protivansky	0	525	525	0
Student Council	822	443	585	681
Total	<u>\$7,106</u>	<u>\$22,430</u>	<u>\$24,891</u>	<u>\$4,645</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINING BALANCE SHEET
EXPENDABLE TRUST FUNDS
June 30, 1996

	Roof and Doors Handicapped Access	Capital Construction	Technology	Total: Memorand Only
ASSETS				
Cash on hand	\$-0-	\$2,778	\$-0-	\$2,778
Due from other funds	<u>-0-</u>	<u>5,000</u>	<u>-0-</u>	<u>5,000</u>
Total assets	<u>\$-0-</u>	<u>\$7,778</u>	<u>\$-0-</u>	<u>\$7,778</u>
TOTAL LIABILITIES	-0-	-0-	-0-	-0-
FUND BALANCES	<u>-0-</u>	<u>7,778</u>	<u>-0-</u>	<u>7,778</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$-0-</u>	<u>\$7,778</u>	<u>\$-0-</u>	<u>\$7,778</u>

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - EXPENDABLE TRUST FUNDS
For the Year Ended June 30, 1996

	Roof and Doors Handicapped Access	Capital Construction	Technology	Totals (Memorandum Only)
INCOME				
Taxes	\$ -0-	\$ 5,000	\$10,000	\$15,000
State aid	6,120	-0-	-0-	6,120
Contributions	-0-	-0-	3,428	3,428
Interest	<u>-0-</u>	<u>104</u>	<u>-0-</u>	<u>104</u>
Total income	<u>6,120</u>	<u>5,104</u>	<u>13,428</u>	<u>24,652</u>
EXPENDITURES				
Capital projects	<u>45,992</u>	<u>1,300</u>	<u>13,428</u>	<u>60,720</u>
Revenues over (under) expenditures	(<u>39,872</u>)	<u>3,804</u>	<u>-0-</u>	(<u>36,068</u>)
Other financing sources				
Operating transfer in	5,872	-0-	-0-	5,872
Proceeds of debt	<u>34,000</u>	<u>-0-</u>	<u>-0-</u>	<u>34,000</u>
Total other financing sources	<u>39,872</u>	<u>-0-</u>	<u>-0-</u>	<u>39,872</u>
Excess of revenue and other sources over expenditures and other uses	<u>-0-</u>	<u>3,804</u>	<u>-0-</u>	<u>3,804</u>
Beginning fund balances	<u>-0-</u>	<u>3,974</u>	<u>-0-</u>	<u>3,974</u>
Ending fund balances	<u>\$ -0-</u>	<u>\$7,778</u>	<u>\$ -0-</u>	<u>\$ 7,778</u>



West Rutland Fire Department

P.O. Box 206

West Rutland, VT 05777

1996 Annual Report of the Fire Chief

The West Rutland Fire Department responded to the following alarms in 1996:

7	Motor Vehicle Accidents
5	Grass, Brush, and Swamp Fires
5	Structure Fires
4	Motor Vehicle Fires
4	Fire Alarm or Carbon Monoxide Detector Activations
2	Furnace Malfunctions
2	Mutual Aid Given to Another Department
2	Hazardous Material Incidents
1	Industrial Fire

In all, our department spent 230 man hours on the scene of emergency calls in 1996. In addition to the above alarms, we continued training by holding 23 departmental drills totalling 418 man hours. Our firefighters also attended various state and regional fire schools, 12 departmental meetings, and served as an honor guard for many past firefighters of our town and surrounding areas. Our volunteers provided over 990 hours of service to the community in 1996.

In the past year, we have continued to upgrade equipment including our breathing apparatus, entry and extrication tools, and radio equipment. This will provide for safer and more efficient emergency operations. We will also continue with our fire safety education programs and tours for various community groups as we have done in the past.

This year's Firefighter of the Year Award was presented to Dick Pietryka. Dick has given the department 7 years of dedicated service.

Edward Griffiths and Thomas Sawyer retired from our department after serving for 5 and 7 years respectively. It is with sadness that we express our sincere sympathy to the families of retired firefighters Ed Griffiths, Adolph Werchenski, and Vincent Wierbicki who passed away this year.

"We still make house calls"

I would like to thank our firefighters for their selfless dedication and the townspeople for their continued support of the West Rutland Fire Department. Your cooperation is greatly appreciated.

Present members in order of seniority are:

1972	Joseph Skaza	Chief
1978	Steve Czachor	
1984	Larry Smith	First Assistant Chief
1987	Thomas Lacz	Second Assistant Chief
1987	Chris Jakubiak	
1988	David Jasmin	
1989	Richard Pietryka	
1990	John Loso	
1991	Pete Guay	
1992	James Mumford, Jr.	
1993	Reginald Dorr	
1993	Jeff Lacz	
1993	Michael Skaza	Clerk/Treasurer
1996	Kevin Blanchard	
1996	Lori Lyons	

Respectfully Submitted,

Joseph Skaza
Chief

REMEMBER! Smoke detectors save lives.
To Report a Fire Call 775-0001

The members of the West Rutland Fire Department would like to extend our congratulations to Chief Joseph Skaza, recipient of the 1996 Vermont State Firefighters' Association Fire Chief of the Year Award. Thank you for your continued dedication to the community.

WEST RUTLAND FIRE DISTRICT #1

Payroll Data - January-December, 1996

Name	Salary
Reginald R. Dorr, Laborer	\$2,911.50
Linda S. Elrick, Treasurer	\$3,625.00
Gary R. Kupferer, Prudential Committee Chairman	\$652.50
Robin M. Laz, Clerk	\$105.00
Michael R. McGann, Auditor	\$750.00
Laurie A. Pilch, Clerk	\$280.00
Richard S. Prenevost, Prudential Committee Member	\$100.00
Joseph A. Skaza, Jr., Water Commissioner	\$14,122.00
Penny L. Washburn, Collector of Delinquent Water Rents	\$989.75
Total District Salaries	\$23,535.75

WEST RUTLAND FIRE DISTRICT #1 FY95-96 WORKSHEET		FY95-96 BUDGET	FY95-96 SPENT	FY96-97 BUDGET
4500	ADMINISTRATION BUDGET:	\$109,549.19		\$109,956.09
4500-10	SALARIES	\$10,000.00	\$6,150.30	\$8,000.00
4500-15	PAYROLL TAXES	\$2,100.00	\$1,784.84	\$2,500.00
4500-20	OFFICE SUPPLIES	\$300.00	\$147.31	\$300.00
4500-30	ADVERTISING & PRINTING	\$1,000.00	\$652.15	\$1,000.00
4500-44	CONTRIBUTIONS & SUBSIDIES	\$350.00	\$580.00	\$550.00
4500-48	INSURANCE, BUILDINGS	\$900.00	\$2,433.00	\$0.00
4500-49	INSURANCE, VEHICLES & EQUIPMENT	\$2,000.00	\$857.00	\$1,000.00
4500-50	INSURANCE, WORKMAN'S COMPENSATION	\$1,500.00	\$2,817.00	\$3,000.00
4500-51	INSURANCE, LIABILITY	\$4,000.00	\$2,870.57	\$5,000.00
4500-59	TESTING & SAMPLING	\$3,500.00	\$1,665.00	\$2,500.00
4500-60	PROFESSIONAL SERVICES	\$2,500.00	\$1,481.75	\$2,000.00
4500-64	REFUNDS	\$0.00	\$279.50	\$0.00
4500-72	TAXES & PERMITS	\$3,000.00	\$3,599.00	\$3,500.00
4500-78	POSTAL	\$1,000.00	\$883.89	\$1,000.00
4500-79	INTEREST, SHORT-TERM	\$0.00	\$0.00	\$0.00
4500-83	CAPITAL MACHINERY & EQUIPMENT	\$200.00	\$46.73	\$200.00
4500-90	BOND PRINCIPAL & INTEREST	\$77,199.19	\$77,199.19	\$75,406.09
4500-93	BANK SERVICE CHARGES	\$0.00	\$0.00	\$0.00
COLUMN	ADMINISTRATION TOTAL	\$109,549.19	\$103,447.23	\$105,956.09
TOTALS		\$109,549.19	\$103,447.23	\$105,956.09
4511	WELLS & PUMP STATIONS - BUDGET:	\$34,600.00		\$37,100.00
4511-10	SALARIES	\$5,000.00	\$4,380.00	\$5,000.00
4511-22	SUPPLIES	\$300.00	\$318.00	\$300.00
4511-23	EXPENDABLE TOOLS	\$300.00	\$317.00	\$300.00
4511-34	PHONE	\$1,200.00	\$1,310.30	\$1,200.00
4511-58	PURCHASED SERVICES	\$300.00	\$280.00	\$300.00
4511-68	REPAIRS & MAINTENANCE	\$2,500.00	\$9.67	\$2,500.00
4511-76	ELECTRICITY	\$25,000.00	\$25,193.72	\$27,500.00
4511-78	POSTAL	\$0.00	\$0.00	\$0.00
4511-83	CAPITAL MACHINERY & EQUIPMENT	\$0.00	\$894.59	\$0.00
COLUMN	WELLS & PUMP STATION TOTAL	\$34,600.00	\$32,703.28	\$37,100.00
TOTALS		\$34,600.00	\$32,703.28	\$37,100.00
4512	DISTRIBUTION - BUDGET:	\$40,603.81		\$41,696.91
4512-10	SALARIES	\$12,000.00	\$12,854.50	\$15,000.00
4512-22	SUPPLIES	\$1,500.00	\$67.80	\$500.00
4512-23	EXPENDABLE TOOLS	\$500.00	\$288.48	\$500.00
4512-24	EXPENDABLE LIQUIDS FOR VEHICLES	\$600.00	\$337.46	\$600.00
4512-58	PURCHASED SERVICES	\$7,500.00	\$4,558.75	\$5,000.00
4512-60	PROFESSIONAL	\$6,500.00	\$7,607.42	\$2,500.00
4512-66	RENTALS	\$750.00	\$181.59	\$750.00
4512-68	REPAIRS & MAINTENANCE	\$1,000.00	\$1,554.29	\$1,500.00
4512-76	ELECTRICITY	\$1,200.00	\$678.64	\$1,000.00
4512-78	SHIPPING	\$0.00	\$0.00	\$0.00
4512-82	CAPITAL IMPROVEMENTS	\$7,553.81	\$12,555.69	\$12,846.91
4512-83	CAPITAL MACHINERY & EQUIPMENT	\$1,500.00	\$1,553.71	\$1,500.00
COLUMN	DISTRIBUTION TOTAL	\$40,603.81	\$42,238.33	\$41,696.91
TOTALS		\$40,603.81	\$42,238.33	\$41,696.91
WATER DEWATER DISTRICT TOTAL/ALL ACCOUNTS		\$184,753.00	\$178,388.84	\$184,753.00
PROOF:		\$184,753.00	\$178,388.84	\$184,753.00

WEST RUTLAND FIRE DEPARTMENT BUDGET FY 95/96 Worksheet		FY95-96 BUDGET	FY 95/96 SPENT	FY96/97 BUDGET
4510	FIRE DEPARTMENT - BUDGET	\$46,350.00		\$46,350.00
4510-10	SALARIES	\$6,000.00	\$6,000.00	\$6,000.00
4510-20	OFFICE SUPPLIES	\$400.00	\$167.52	\$400.00
4510-23	EXPENDABLE TOOLS	\$2,000.00	\$375.51	\$2,000.00
4510-24	EXPENDABLE LIQUIDS FOR VEHICLES	\$1,000.00	\$310.73	\$800.00
4510-25	CONSUMABLE SUPPLIES	\$0.00	\$233.07	\$200.00
4510-30	ADVERTISING	\$100.00	\$0.00	\$100.00
4510-34	PHONE	\$3,000.00	\$1,769.31	\$2,000.00
4510-40	DUES, MEETINGS, SCHOOLS	\$2,000.00	\$289.50	\$1,000.00
4510-49	INSURANCE, VEHICLES & EQUIPMENT	\$6,000.00	\$7,669.00	\$7,750.00
4510-50	INSURANCE, WORKMAN'S COMPENSATION	\$1,200.00	\$0.00	\$1,200.00
4510-51	INSURANCE, LIABILITY	\$3,000.00	\$448.00	\$2,250.00
4510-52	INSURANCE, ACCIDENT & SICKNESS	\$1,200.00	\$1,297.90	\$1,200.00
4510-58	PURCHASED SERVICES	\$1,500.00	\$1,072.63	\$1,500.00
4510-60	PROFESSIONAL	\$200.00	\$350.00	\$200.00
4510-66	RENTALS	\$150.00	\$0.00	\$150.00
4510-68	REPAIRS & MAINTENANCE	\$5,000.00	\$5,733.44	\$6,000.00
4510-72	TAXES	\$250.00	\$224.82	\$250.00
4510-73	LICENSE & REGISTRATION	\$0.00	\$0.00	\$0.00
4510-76	ELECTRICITY	\$1,100.00	\$1,405.57	\$1,100.00
4510-77	FUEL, HEATING OIL	\$1,200.00	\$51.57	\$1,200.00
4510-78	POSTAL	\$50.00	\$38.60	\$50.00
4510-80	TRANSFER FROM CAPITAL FUND	\$0.00	\$0.00	\$0.00
4510-81	CAPITAL BUILDING IMPROVEMENTS	\$6,000.00	\$4,110.61	\$6,000.00
4510-83	CAPITAL MACHINERY & EQUIPMENT	\$5,000.00	\$14,392.28	\$5,000.00
COLUMN		\$46,350.00	\$45,940.06	\$46,350.00
TOTALS		\$46,350.00	\$45,940.06	\$46,350.00

Delinquent Water Rents as of December 31, 1996

1993/1994

J & C Auto/NSSC \$409.22

1996

Baker, Daniel & Anita	\$ 97.92	Heck, Virginia	\$ 97.92
Boynton, Michael & Cathy	97.92	Hickory, Robert & Linda	97.92
Burke, John	195.84	Kearney, William & Jean	213.86
Carroll, Bernice	97.92	Lafond, Tom & Denise	111.73
Chamberlain, George	108.22	Loso, Francis & Beverly	97.92
Corsidine, Josephine Estate	97.92	Mumford, James Jr.	195.84
Czarnecki, Michael & Kathy	97.92	Nartowicz, Joseph & Carol	187.20
Daemen Printing	396.72	Poljacik, Kathleen	97.92
Daley, Richard & Wendy	651.62	Prevenčoski, Charles	25.00
Davis, Earl	489.60	Raymond, Gary & Kimberly	97.92
Fitzgerald, Scott & Cindy	104.42	Saulsbury, Jeff & Vicki	97.92
Fredette, Lawrence & Ella	102.00	Smith, S. Scott	97.92
Galbiscek, John & Cindy	97.92	Spaulding, Tina	200.64
Gawet, Stanley	97.92	*Trepanier, Patrick & Sue	124.50
Girardi, Joseph	97.92	Tyrrell, Michael & Dawn	97.92
Gudelis, Francis & Evelyn	47.46	Vahle, Barbara	97.92
Hamilton, John	72.68	Warrender, Bonnie	97.92
Hayes, Robert	97.92	Williams, Ron & Beth	97.92

Final Total \$ 5,185.23

* written agreement to pay in 1997

Respectfully submitted,

Penny Washburn
Collector of Delinquent Water Rents

Friends of the West Rutland Town Hall, Inc.

July 1, 1995-June 30, 1996

Balance, July 1 1995		\$ 17,023.23
Receipts		
General Fund	\$	840.25
Auction	\$	3,551.50
Friendship Tree	\$	945.00
Cookbook	\$	845.25
Bake Sale	\$	269.06
Interest	\$	255.29
Receipt Total		\$ 6,706.35
Expenses		
General Fund	\$	7,558.92
Auction	\$	912.74
Friendship Tree	\$	470.50
Bake Sale	\$	50.00
Expenses Total		\$ 8,992.16
Balance, June 30, 1996		\$ 14,737.42

General Fund Receipts includes \$259.56 Centennial Account.

Donation of \$1,740 received from the members of the West Rutland Alumni Association not included in this report because of the change to Fiscal Year report.



West Rutland
Development
Corporation

Annual Report to Residents
December 31, 1996

The Corporation had another successful year in 1996. With the help of the taxpayers, a dedicated board, town manager, town clerk, and REDC, a number of significant accomplishments were made in 1996. The most notable was the completion of a conceptual plan and marketing package for the industrial park. Three separate plans were devised with each illustrating lot layouts for each of the two parcels in the park. The plans include building footprints ranging from 10,000 to 40,000 square feet. All infrastructure (existing and proposed) is clearly identified for each lot along with parking, landscaping, and service entries. Various permit issues such as setbacks, buffer zones etc. are also depicted in the plans. In addition to the colored renderings of the park plan we also obtained cost estimates of the site work to be completed for each potential lot as well as a perimeter survey for each of the two main parcels of land. All of the plans and surveys and a written marketing piece are bound together for use in making presentations to prospective buyers.

For 1997 the board is planning to obtain an Act 250 subdivision permit for the park. This permit will shorten the final Act 250 process for potential buyers to less than 60 days and will make our park as competitive as any in our region.

On behalf of the Board of Directors I thank you for your continuing support of our efforts to expand the tax base in West Rutland.

Sincerely,


James B. Reynolds, President

P.O. Box 60
West Rutland, Vermont 05777
Tel: (802) 438-2204
Tel: (802) 438-2263
Fax: (802) 438-5133



RUTLAND WEST
NEIGHBORHOOD HOUSING SERVICES INC.
PO BOX 541 WEST RUTLAND, VT 05777



Tel. (802) 438-2303
Fax (802) 438-5638

David R. Dangler
Executive Director

Town Report Information

Board of Directors

Timothy J. Kennan
President
Vermont National Bank

Cindy Adams
VP Neighborhoods
Rhapunzel's

Jayne Pratt
Treasurer
W. Rutland Town Clerk

Kathleen Budd
Secretary
Preschool Teacher

Patricia Hadam
Assistant Treasurer
Fair Haven Town Manager

Frederick Bitting
Retired Navy

Ron Bower
Chittenden Bank

Joanne Carney
C.P.A.

Dan Jerman
Attorney

Gary Kupferer
Attorney

Julia Redington
Grandmother

Muriel Sedergren
Green Mountain Bank

Peter Traverse
Castleton Resident

Wendy Wilton
Rutland City Alderman

Tom Yennerell
W. Rutland Town Manager

Moving into our second decade of service to the Rutland community made for a busy year at Rutland West Neighborhood Housing Services. Beginning with a 10th year celebration at our annual dinner that emphasized our reputation as a "hands on" organization, we've gone non-stop throughout the year.

Highlights for 1996 include the opening of our regional Homeownership Center, an educational and lending resource for families and individuals located at 35 Marble Street. The partnership with local residents, local government officials, the Vermont Housing Finance Agency and Rural Development that make the Homeownership Center work has been recognized nationally by the Vermont congressional delegation, the Secretary of the Housing and Urban Development agency and the President himself!

We've responded to more than 400 requests for service (28 from West Rutland alone), working with families and individuals who are interested in buying a home, providing loans for changes that improve the safety and energy efficiency of a home, and helping a record 20 families pull their homes out of the foreclosure process. In 1996 Rutland West closed 37 loans totalling more than \$330,000. Jayne Pratt and Kathy Budd continue their tireless efforts on behalf of West Rutland residents by serving as officers on the Rutland West Board of Directors and on various committees. We've been pleased to welcome Jason Simcock onto the Board this year as well.

As municipal members of Rutland West, West Rutland residents have access to the regional revolving loan fund for eligible housing rehabilitation projects. Call us at 438-2303 for information or stop by our offices in the West Rutland Town Hall and at the Homeownership Center at 35 Marble Street in West Rutland.



Rutland Area Visiting Nurse Association & Hospice

Ronald J. Cieffl, Executive Director

Gerard Carbine, President, Board of Directors

50 Years of Service

1946-1996

To the Citizens of West Rutland,

On behalf of the Board of Directors and staff of the Rutland Area Visiting Nurse Association & Hospice, we would like to thank you for your continued support of RAVNAH. We are deeply appreciative of your generosity and your commitment to our nonprofit mission of providing quality home health and hospice services, as well as community health promotion programs.

The event that tops our list of highlights for the past year is our merger with Rutland Area Hospice to form one, unified, comprehensive hospice program for the Rutland region. After working in partnership for several years, the volunteer Rutland Area Hospice merged with RAVNA so that both clinical and support services could be combined into one program. This merger led to our name change to Rutland Area Visiting Nurse Association & Hospice.

We are also very pleased to report that for the fifth consecutive year, we received no deficiencies in our Medicare survey. We were also able to maintain one of the lowest home care costs in Vermont and in the nation.

We created a joint venture with Rutland Regional Medical Center to continue the provision of essential pediatric rehabilitation services, previously sponsored by Vermont Achievement Center, now known as "Kids on the Move." We also worked with other community agencies to develop a Maternal Child Health program to provide support to new and expectant mothers and babies.

We led efforts to open the Diamond Run Mall to walkers and have been offering monthly health clinics there to encourage healthy lifestyle changes. We teamed up with RRMC to "Pnockout Pneumonia" through both home-based immunizations and a hospital-based clinic. We actively supported and participated in the Community Health Assessment to better understand and serve the needs of our neighbors.

And, perhaps most significantly, we reached our agency's 50th anniversary. With the passing of such a significant milestone, we pause to reflect on RAVNAH's history to celebrate the "threads of success" that have guided us throughout the past half-century. These "threads of success" are:

- RAVNAH's many caring and dedicated employees who are available 24 hours a day, seven days a week, 365 days a year.

-Our Mission, which was established 50 years ago, to provide medically necessary home and community health services for all, regardless of ability to pay or geographic isolation.

- The tremendous community support that provides the essential financial contributions and volunteer hours that enable us to provide needed care.
- The volunteers themselves who dedicate their time and talents to serving on our committees and Board of Directors and helping with a variety of projects.

As we face even greater challenges in the future, our "threads of success" will guide us and help us turn those challenges into opportunities. We have the opportunity to reduce health care costs by providing the most appropriate care in the most appropriate setting. We have the opportunity to ensure quality care while controlling costs. We have the opportunity to create a seamless delivery system by working closely with other service providers.

In West Rutland, our "threads of success" enabled RAVNAH to serve more than 352 people through 9,022 home care visits in 1995-96. We provided over 2 hours of volunteer hospice care to a West Rutland family. In addition, our community programs touched the lives of hundreds more town residents through screening clinics, childbirth classes, immunizations and health promotion programs. Staying true to our mission, RAVNAH provided free and subsidized care to residents in need.

We are very grateful for the city and town allocations, United Way funding, foundation grants and individual and corporate donations which have enabled us to continue offering medically necessary services and community programs to all West Rutland residents, regardless of individual ability to pay or geographic isolation.

Together, we are helping people stay at home, where they want to be, despite illness or disability. We are also keeping people healthy and independent. We thank you, the community, for helping to make this possible.

Rutland County Solid Waste District Annual Report 1996

1996 was a busy and productive year for the District. During the year our construction waste program tripled in volume from 1995 and was five times the volume of 1994. A total of 2,028 tons of construction waste wood was ground and recycled and 844 tons of asphalt, concrete and brick were recycled. The savings to taxpayers after expenses equaled \$43,690. The district sold this service outside of the District and processed an additional 3,000 tons at a profit.

A second major increase in savings to the taxpayer occurred in our metal recycling program where the District realized over \$10,000 in revenue from the sale of almost 400 tons of scrap metal.

Household hazardous waste collection continues to be an effective low cost program as well with the net cost to the District being \$20,000. Much of the cost and overhead of the program is billed to communities outside of the district which purchase services from the district.

Finally, the District-Casella joint venture material recovery facility increased its tonnage by nearly 100% to 15,000 tons a year (of which about 11,000 come from the district). While costs increased by \$12 a ton over the opening day costs, the net cost to towns for recycling is significantly less than it was five years ago and averages about \$20 a ton. While recycling costs money even after the sale of the material, the cost of recycling is much less than the \$80-\$90 cost of disposal.

The biggest challenge to the district during 1996 was the re-structure of our bookkeeping department to allow us to better manage the MRF and general fund budgets.

No new or expanded programs are planned for 1997. The budget shows an increase in payroll to provide additional bookkeeping services, a total of \$25,000 in new sinking fund for equipment, and a 3% proposed pay increase for a cost of living adjustment. These changes will result in a \$1 increase in the surcharge and a \$5 per ton increase in the cost of recycling painted or treated wood.

Services currently offered by the District include transfer station management, municipal waste disposal contracts, recyclables hauling and processing, wastewater sludge hauling and disposal contracts, household and unregulated hazardous waste collection, bulking and disposal, construction waste recycling, and composting.

Phone (802) 775-7209 2 Green Hills Lane, Rutland, VT Fax (802) 773-5796



REGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road
Rutland, VT 05701

Business: 802-773-1746
Emergency: 802-773-1700
FAX: 802-773-1717

ANNUAL REPORT

(Fiscal Year Ending June 30, 1996)
13 Years of Service 1983 - 1996

To the Honorable Citizens of the Town of West Rutland, VT:

We are pleased to present our annual report to the Citizens of the Town of West Rutland. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service for thirteen years. From 1983 to the end of this year Regional has responded to 48,478 ambulance calls. This past year, ending June 30, 1996, the service responded to a total of 5,197 ambulance calls in our 12 communities and an additional 1,376 paramedic intercept calls.

With the continued support of the citizens, our employees, and community governing bodies, we have level funded and even lowered our assessment rate over the past 12 years. Our current assessment rate is \$6 per capita. We extend our appreciation to everyone for their continued support.

A new ambulance was put into service to replace an older ambulance with over 100,000 miles of service on it. The replacement of vehicles and equipment is on an ongoing schedule.

Training is always very important to keep our employees up to date in their skills. Ten of our Paramedics completed training to become Critical Care Paramedics. This new nationally known training was specifically given to enhance our Paramedic's abilities to treat Critical Patients that are being transferred from R.R.M.C. to other facilities for specialized treatments. The course was very demanding and highly specialized. The Critical Care Paramedic Course was the eighth in the nation and our certified personnel are 10 of 181 in the nation. We extend our appreciation to the Registered Nurses of the Intensive Care Unit of Rutland Regional Medical Center for their participation in this course.

Monthly C.P.R. classes are taught at Regional Ambulance. Last year the R.A.S. training Center trained 540 people. Tours, lectures, demonstrations, and C.P.R. classes are available for the general public. For further information call 773-1746.

Our professional staff is extremely capable and dedicated. The public is encouraged to visit and talk to the employees and Administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your Representative if you have any questions concerning the service.

This report is dedicated to the loving memory of Robert Johnston, Jr. for his commitment and service to the communities we serve. Bob was committed to his community as the Town of Ira Fire Chief and Regional Ambulance Board Member from 1985 to 1995. His leadership and dedication was recognized by all.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors and Administration of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely, Paul Kulig, President
Board of Directors



REGIONAL AMBULANCE SERVICE, INC.

275 Stratton Road
Rutland, VT 05701

Business: 802-773-1746
Emergency: 802-773-1700
FAX: 802-773-1717

DESCRIPTION	PROJECTED 1996/1997 BUDGET	PROJECTED 1997/1998 BUDGET
PAYROLL EMT	589,817	625,206
PAYROLL TAX	55,436	59,138
EMT PENSION	24,211	25,422
UNIFORMS	4,900	5,000
MEDICAL SUPPLIES	12,000	13,000
IMMUNIZATION	1,000	1,000
VEHICLE MAINTENANCE	22,635	23,635
RADIO MAINTENANCE	3,200	3,250
GAS & OIL	19,007	19,957
INSURANCE BENEFITS	115,604	127,164
LIABILITY INSURANCE	34,122	36,511
WORKMANS COMPENSATION	52,570	57,827
PAYROLL OFFICE	121,912	128,007
OFFICE SUPPLIES	7,100	7,200
EQUIPMENT MAINTENANCE	6,500	6,500
FUNDED DEPRECIATION	108,970	110,000
BUILDING MAINTENANCE	9,100	9,500
UTILITIES	7,734	8,121
TELEPHONE	9,500	10,100
PROFESSIONAL SERVICES	6,000	6,000
POSTAGE	5,500	5,700
INTEREST & BANK CHARGES	650	700
ADVERTISING	6,300	6,300
TRAINING/TRAVEL	20,872	20,872
DUES SUBSCRIPTION	3,000	3,000
MISCELLANEOUS	3,000	3,000
MEMBERSHIP EXPENSE	5,800	6,090
TOTAL	1,256,440	1,328,200

PER CAPITA RATE \$6

OUR PER CAPITA RATE HAS NOT BEEN INCREASED FOR 13 YEARS

INCOME ASSESSMENT*

ALL OTHER INCOME

TOTAL BUDGET

* BASED ON 40,892 POPULATION 1990 CENSUS

R.A.S. BOARD APPROVED 10/15/96

(BUDGET98JFC)

ANNUAL REPORT - 1996
RUTLAND REGIONAL PLANNING COMMISSION

The Commission's Mission is to "provide leadership and technical expertise to encourage cooperative planning with and among the region's communities and areawide interests; and, strive to improve the quality of life for people in the region by promoting harmony between sustainable economic development, environmental interests and other planning issues."

In pursuit of that Mission, the Commission continued to work closely with the regions 27 communities to create a cooperative and positive planning process and:

- Provided technical assistance on planning and zoning issues to regional communities including Benson, Brandon, Clarendon, Castleton, Ira, Middletown Springs, Pittsford, Poultney, Rutland, Town, Rutland City, Sudbury, Tinmouth and Wallingford;
- Began to prepare jointly - with the Rutland Economic Development Corporation, the Rutland Region Chamber of Commerce, and local chambers - a regional strategy to better coordinate planning, economic development and travel and tourism activities;
- Continued the comprehensive regional transportation planning program through the Rutland Region Transportation Council. The Council represents the region's 27 communities. It has developed a prioritized list of transportation problem areas, identified projects that would help to solve these problem areas and supported the timely implementation of projects;
- Continued our very successful cooperative purchasing program for fuels that has saved Brandon, Castleton, Pittsford, Wells, West Rutland, Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Sherburne, Shrewsbury, Tinmouth, Wallingford, and other nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline purchases;
- Continued using our geographic information system to give communities graphical information that helps local decision making; acquired aerial photographs (1994) on cd rom and other data for use by the business, legal, and real estate sectors;
- Assisted communities with mapping, road naming and road numbering for the future E-911 system;
- Helped in the continued development of the Rutland Region Education Alliance, a non-profit corporation dedicated to improving education and training in the Rutland Region and insuring that all students are prepared for their roles in the community and the workplace.

Please join us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a truly grassroots process.

For the ninth consecutive year, **dues will remain at \$500.** We ask that you include this small amount in the selectmen's budget as part of the "local planning" line item. The Commission is giving consideration to an increase in the dues in coming years to cover increasing costs.

SOUTHWESTERN VERMONT COUNCIL ON AGING Report to the Citizens of West Rutland

The Council on Aging estimates that it will spend \$37,658 to provide services to elder residents of the West Rutland during its current fiscal year.

Following is a brief description of the services that the Council provided to older persons in your community during the past year:

Senior Meals

4,959 meals were delivered to the homes of 41 elders who were homebound and unable to prepare a meal. This service is sometimes called "Meals on Wheels". In addition, 30 older persons participated at one or more of the community luncheon sites supported by this agency, enjoying 130 meals primarily at the West Rutland School.

Senior Advocate/Case Management Assistance

Advocate staff, providing help primarily to older persons living on fixed and limited incomes, directly assisted 44 older persons in the West Rutland community over the past year. Advocates helped elders explore program/service options in such areas as Fuel Assistance, SSI, Medicaid, Food Stamps, etc. They helped with the application process when necessary and intervened on behalf of clients when problems occurred.

Other Service Support

The Council on Aging also assisted West Rutland elders through such efforts as:

- Information and assistance (I&A) support via the phone, helping older persons, family members and other interested parties find out about service and program availability.
- Health benefit counseling through its VIP Program, helping elders complete claim forms and resolving other problems connected with claims. They also provided general information regarding supplemental insurance coverage.
- Peer Counseling Support utilizing volunteers to help elders deal with grief and depression associated with various life changing events.
- Legal service assistance through the Senior Law Project Attorney whose position was supported by funding from this agency.
- Providing information about issues of interest to elders through the "Elder Connection" column appearing weekly in the Rutland Herald, written by Barbara Hanson, SVCOA's Community Relations Director.
- Essential transportation support through contract with the One 2 One Program

Additionally, the agency's Community Resource Developer, was available to work in partnership with local citizens to help survey elder needs and work on possible ways to help respond to those needs on a community-wide basis.

BROC

Bennington-Rutland Opportunity Council, Inc.

December 5, 1996

Your Community Action Agency

Board of Selectmen
Town of West Rutland
West Rutland, VT 05777

Dear Board of Selectmen and West Rutland Community:

The Bennington-Rutland Opportunity Council, Inc. (BROC) seeks your financial support for the programs and services of our agency.

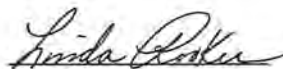
BROC is your community action agency, as such we seek to be partners with you to ensure self sufficiency for our neighbors and friends. We have continued, this year, to focus on assisting families to become self-sufficient. In this process we have served towns in many ways. Our programs and services include meeting the needs of low income people with emergency food and fuel assistance, energy conservation, homeless prevention, housing rehabilitation, small business development, and nutrition education. It is an important goal of ours to help people recognize that they have the ability to direct changes that can make their lives better.

The following table represents activity that BROC performed for West Rutland in Fiscal Year '96.

COMMODITIES	117 Households	
COMMUNITY SERVICES	50 Households (27 financially)	2755.88
WEATHERIZATION	5 Households	19532.65
TOTAL ASSISTANCE:	BROC Funds	22288.53

We seek minimum funding from all the towns that we serve. Our 1997 request for funding from the Town of West Rutland is \$1250.00. Funds received from all of the towns are used to provide direct services to individuals or families, to meet need. We welcome your questions and appreciate your support. Thank you for your consideration.

Sincerely,



Linda G. Rooker
Executive Director



RUTLAND AREA
COMMUNITY SERVICES

To the Residents of West Rutland:

Rutland Area Community Services (formerly Rutland Mental Health Services) appreciates the Town of West Rutland's past support for local services which becomes more critical as we deal with changes in the way health care is provided, while consistently maintaining a high standard of quality.

Program
Divisions: Rutland Area Community Services asks the citizens of West Rutland to
continue to support our services provided by the programs of:

Associates in Child
and Family Services

*Evergreen Center and Quitting Time for the treatment of substance
abuse and addiction;

Community Access Program
of Rutland County

*The Associates in Child and Family Services providing services to
children, adolescents, parents, couples and individual counseling;

*Community Counseling and Crisis Services for adult mental health
treatment programs;

Evergreen Center for
Alcohol and other Drug Services

*Community Access Program providing services and programs for the
mentally retarded.

Community Counseling
and Crisis Services

Rutland Area Community Services provides care, regardless of ability to
pay. Fees collected for services cover only a portion of the actual cost.
Federal, State and local funds, such as Town Giving must cover the
remainder. Your past support has been greatly appreciated. Our request
for funding has not increased this year.

Rutland Area Community Services has provided 2,544 units of service to
residents of West Rutland by during the past year.

Please support Rutland Area Community Services in our efforts to deliver
the highest quality of care and service to your community. We invite you
to contact our agency (775-8224) with any questions you may have.

MARK G. MONSON
CHIEF EXECUTIVE OFFICER

Yours truly,

Mark G. Monson
Chief Executive Officer

Jon S. Reardon, President
Board of Directors



RETIRED AND SENIOR VOLUNTEER PROGRAM

39 E. Center St.
94 Main Street

Rutland, VT 05701
Middlebury, VT 05753

(802) 775-8220
(802) 388-7044

REQUEST FOR TOWN FUNDING

TOWN OF: WEST RUTLAND AMOUNT REQUESTED: \$400.00

October 15, 1996

The Retired and Senior Volunteer Program (RSVP) is a nationwide program for people 55 and older who want to meet community needs through meaningful use of their skills, talents, interests and knowledge in volunteer service to non-profit organizations. Needs are met in critical areas such as human service, state and local government, drug and alcohol awareness programs, education, literacy, and the arts, just to name a few. RSVP involves seniors in service that matches their personal interests and makes use of their lifelong experiences. Through such efforts, RSVP is meeting the needs that strained local budgets cannot afford.

Preventive in nature, RSVP enables seniors to contribute to their communities and feel good about themselves through the rewarding experience of volunteering. RSVP volunteers are always quick to point out that they gain much more than they give, wherever their volunteer work takes them. They speak of the work they do, those they help and the benefits they receive - the sense of accomplishment, friendship and of being useful - that results from community service.

Locally, RSVP is the largest program of coordinated volunteer services serving the people of Rutland County with 480 volunteers. From July 1, 1995 through June 30, 1996, volunteers in Rutland County provided 68,000 hours of community service. The cost benefit to the communities of Rutland County in terms of cost of services provided equals \$320,000 (based on minimum wage).

The monies we are requesting this year will be used to help defray costs of providing volunteer placements, support, insurance, transportation, and recognition. In this time of severe fiscal downturn, RSVP continues to strive to provide needed and supplemental services that enhance the quality of life for citizens of all ages throughout Rutland County.

Sponsored by Rutland Community Programs, Inc.
- A UNITED WAY AGENCY -



Serving Rutland County Since 1937

To The Citizens of the Town of West Rutland,

There is only one organization in Rutland County that works full time to create jobs for the entire region, the Rutland Economic Development Corporation. Since 1937 we have been at the forefront of development of the region from the attraction of companies like Moore Business Forms, Metromail, and GE, to the creation of the Cold River and Airport Industrial Parks. Today we are a diversified organization that provides small business counseling, financing, and export assistance, in addition to our traditional industrial development efforts.

In the past year we were active on many fronts to improve the economy of the region. Some of our accomplishments included:

- Facilitated the location of Ellison Surface Technologies to the Airport Industrial Park in North Clarendon, where they will initially employ 20 skilled people in their new 15,000 sq. ft. manufacturing facility.
- Worked with the Town of Brandon and the Brandon Industrial Corporation, to facilitate the expansion of Vermont Tubbs to the Edward K. Denecke Industrial Park in Brandon, which will be home to their new 130,000 sq. ft. manufacturing facility. This state-of-the-art plant will initially employ 130 people with plans to hire a minimum of 60 new people in the following two years.
- Funded \$323,750 in new loans to five local firms, and one out-of state expansion, which resulted in the retention, or creation of 35 jobs. Two loans were for start-up businesses.
- Enhanced our "one-stop shop" with the addition of representatives from the Vermont Manufacturing Center (VMEC) and the Vermont World Trade Office (WTO), and developed a Rutland Region web site, www.rutlandvermont.com, in conjunction with the Rutland Region Chamber of Commerce.

REDC is an organization that seeks members, not donors, and the future of Rutland County is our primary focus. We need your support to continue our mission and meet our goals. We are always open to suggestions and input from our supporting communities. Call us or, stop by our office anytime at 256 North Main Street, in Rutland. We look forward to working hard for you in 1997.

Sincerely,

A handwritten signature in black ink, appearing to read "David J. O'Brien".

David J. O'Brien
Executive Director

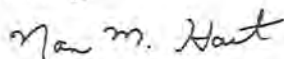
Currently in West Rutland 9 volunteers donate their services to the following non-profit organizations: Rutland Regional Medical Center, RSVP Goodtime Singers, Success by Six, Headstart, Eden Park, Genesis Elder Care, Pleasant Manor Nursing Home, Southwest VT Council on Aging, Vermont District Court, Dismas House, Rutland Area Visiting Nurses Association, West Rutland Schools, Vermont Achievement Center, Rutland Senior Chorus.

Some of the services they provide include: Working at the hospital in a variety of tasks, entertaining at local nursing homes, delivering meals, transporting elders to medical appointments, helping with mailings, knitting for children and elders, working with developmentally delayed children, clerical assistance, electrician at the nursing homes.

On behalf of RSVP, I would like to thank the residents of West Rutland for their support in the continuation of the RSVP program. We invite you to contact us 775-8220 if you would like to know more about our services or sign up as a volunteer! As financial constraints effect more and more non-profit organizations, the need for volunteers increases. With your help, RSVP will continue to respond to this need.

Thank you, in advance, for your consideration of this request. We hope you will look favorably upon it. Should you require additional information, please contact me.

Sincerely,

A handwritten signature in cursive script that reads "Nan M. Hart".

Nan M. Hart
Director

Rutland Region Transportation Council
Post Office Box 965
Rutland, Vermont 05702-0965
802-775-0871/ 800-464-7900

Annual Report—FY1996 (October 1995-September 1996)

The Rutland Region Transportation Council is an organization dedicated to promoting cooperation and coordination on transportation issues among municipalities, organizations, and interests in the Rutland Region. Formed in December of 1992, the Transportation Council provides a forum for the development of regional transportation policies and priorities, and coordinates the implementation of those policies and priorities with the Vermont Agency of Transportation. Financial support for the organization is provided by state and federal funds obtained by the Rutland Regional Planning Commission.

All municipalities in the Rutland Region are considered voting members of the Transportation Council. However, municipalities are not obligated to participate in the Council; furthermore, those that do participate may cease their involvement at any time.

Over the last federal fiscal year (October 1995-September 1996), the Rutland Region Transportation Council and its staff have accomplished the following:

- Responded to the Vermont Agency of Transportation's proposal to reduce the number of projects ("prune") under development, and testified on the proposal before the Vermont House and Senate transportation committees (advocated for restoration of selected Rutland County projects);
- Provided comments to the Vermont Agency of Transportation on the development of the state FY 1997 (July 1996-June 1997) transportation Capital Budget and Program;
- Responded to the Vermont Agency of Transportation's request for input on the 1996 Project Evaluation and Development list.
- Continued work to prepare a list of the top transportation projects (areas that should undergo detailed evaluation and preliminary design) in the Rutland Region;
- Supported funding for Rutland State Airport and proposed New York to Rutland Amtrak service;
- Participated in the Project Advisory Committee that is working with the Agency of Transportation on the development of draft report for US 4/US 7 Environmental Impact study;
- Participated in "Scoping" to advance projects in Wells and Poultney, Rutland Town, Wallingford, Brandon, Sherburne, and Rutland City, and "tracked" progress of projects in other communities;
- Worked with officials in New York state and the Woodstock area to investigate options for improving east-west transportation on US 4;
- Continued to improve the regional travel demand forecast to aid in the identification of future transportation needs;
- Helped assess local road conditions in the towns of Castleton, Poultney, and West Rutland; and
- Initiated studies to measure bicycle and pedestrian needs and regional potential for "telecommuting".

In the current federal fiscal year (October 1996-September 1997), the Rutland Region Transportation Council is continuing many of these efforts. It is also undertaking several new initiatives, such as measuring Rutland County's transportation "accessibility", assessing the social and environmental impacts of the transportation system, and updating the regional transportation plan. In addition, and of particular importance, the Transportation Council will be carefully reviewing and commenting upon the draft US 4/US 7 Environmental Impact Statement, which is expected to be published in the spring of 1997.

Meetings of the Rutland Region Transportation Council are held once each month, normally on the fourth Thursday, in Rutland. All those with an interest in transportation and related issues are invited to attend.

Questions about the Transportation Council may be directed to the following individuals:

- Dean Pierce, Senior Regional Planner (775-0871)
- Charles Wise, Chairman (773-4202)

VERMONT LEAGUE OF CITIES AND TOWNS
ANNUAL TOWN REPORT
1996

What is the Vermont League of Cities and Towns (VLCT)? The League was founded as a non-profit organization in 1967 by local officials who believed that cities and towns in Vermont would benefit from working together on issues of mutual concern. Governed by a 13-member board of selectpersons, mayors, managers and clerks, VLCT is dedicated to serving the best interests and needs of Vermont municipalities. It does so by offering educational workshops and handbooks, legal and technical advice, legislative advocacy and group insurance programs to Vermont's cities and towns.

How is VLCT funded? VLCT is supported entirely by dues from local governments. Since 1995, all 246 cities and towns in Vermont have been members of the League. This full membership is a first in the history of the association and a welcome endorsement of the League's efforts on behalf of Vermont municipalities.

What benefits does my city or town receive from VLCT membership? Local officials administer numerous laws and regulations to assure their residents' health and welfare, ranging from protection against rabies threats to keeping the roads clear, to providing for solid waste management and fire protection. The League provides local officials with the latest information and tools available to do these complex jobs, so that your local governments can function as efficiently and successfully as possible. Workshops are offered throughout the year to health officers, planning commissions, zoning administrators, selectpersons, auditors, tax collectors and others. In addition, VLCT publishes newsletters and handbooks on specific topics to guide local officials in the discharge of their responsibilities. VLCT staff, including a municipal attorney, is only a phone call away for local officials with specific questions about any local government matter (thousands of questions were answered in the past year from virtually every member municipality).

More tangible benefits result from VLCT's insurance "trust" programs. These programs save municipalities thousands of dollars every year because members pool their resources before purchasing insurance and share in any savings that are realized by careful claims management and loss prevention programs. Since 1983, total distributions to member municipalities (including 1996 and 1997 projections) from the VLCT Unemployment Trust, VLCT Health Trust and the VLCT Property and Casualty Intermunicipal Fund have equaled more than \$7,774,000! Many more millions were saved through lower long-term insurance costs. This is all money that did not have to be raised by local property taxes.

Finally, VLCT represents the interests and positions of local government in the legislature as they are set forth in the *Vermont Municipal Policy*, a policy platform that is adopted by the membership at its annual meeting in October. If state laws on elections, financial management, property taxes and education funding, transportation, and environmental issues, to name a few examples, can be changed to make local government function better, the League will help your local officials bring their message to Montpelier.

Dues paid by member municipalities are vital to all of these activities and to the continued existence of VLCT. Municipal officials around the state thank you for your support.

Rob Bast

Rob Bast
President, VLCT Board of Directors
November 1996



THE VERMONT CENTER FOR INDEPENDENT LIVING SUMMARY FOR TOWN REPORT

The Vermont Center for Independent Living teaches people with significant disabilities how to gain more control over their lives and how to access tools and services for living more independently. We also conduct public education and systems change activities that promote the full inclusion of disabled people in community life.

One in eight Vermonters has a disability. The Vermont Center for Independent Living (VCIL), a private not-for-profit corporation, is Vermont's first and only cross-disability center for independent living and the first organization in the state to be directed and staffed by a majority of people with diverse disabilities.

Statewide, in FY 96, from October 1, 1995 through September 30, 1996 VCIL responded to 2048 requests from individuals, agencies and community groups for information and referrals on a broad range of subjects related to living with a disability; provided one-on-one peer counseling to 366 individuals to increase their opportunities and skills for independent living; provided 117 households with financial and technical assistance with making their bathrooms and entrances accessible to a disabled family member; we provided 179 individuals with personal assistance and/or assistive technology; and served a total of 3820 home-delivered meals to Vermonters with disabilities.

VCIL's main office is located in down-town Montpelier; we have two smaller satellite offices, one in Bennington and one in Brattleboro. The Montpelier office houses our resource library and our toll-free "warmline" which provides answers to disability-related questions from every Vermont community. Our locally-based peer counselors are available to people with disabilities in every town in Vermont.

Between October 1, 1995-September 30, 1996, VCIL provided direct services to 5 residents of West Rutland. To learn more about VCIL, please call us, toll-free, at 1-800-639-1522.

Vermont Enhanced 9-1-1 Board 1996 Status Report

by

Evelyn Bailey, Executive Director

In 1996, every Vermont municipality except five (Essex Village, Middletown Springs, Winooski, Bethel and Pittsfield) exercised its option to join the enhanced 9-1-1 system. Enhanced 9-1-1 is an emergency calling system that provides an instant display of the caller's location, phone number, and emergency services, which greatly decreases response time and enables help to arrive more quickly.

Implementation of enhanced 9-1-1 involves a huge volunteer effort. Each participating municipal government appointed a 9-1-1 Coordinator, and nearly every Coordinator has established a local 9-1-1 committee. Hundreds of Vermonters are mobilized and have dedicated thousands of hours to prepare the foundation upon which the enhanced 9-1-1 system will be built. That foundation is the establishment of municipal street addressing systems. This is the first phase of the implementation of enhanced 9-1-1 emergency calling service, and is the most labor intensive -- both for the State and the municipalities.

The E9-1-1 Board, which does not endorse unfunded mandates, made a conscious effort to level the playing field between rural and urban municipalities, and to break down the barriers that often exist between "State" and "locals." They've done this by offering direct staff assistance to municipalities as well as direct technical assistance in the form of service contracts. The contracts for the first phase of implementation are with microDATA, a Geographic Information System (GIS) database and mapping company from St. Johnsbury, and with each of Vermont's regional planning commissions.

In order to receive this assistance at no cost, the E9-1-1 Board asked municipalities to sign a Memorandum of Agreement (MOA), committing themselves to the process. The E9-1-1 Board will provide approximately \$1.8 million in GIS mapping assistance to facilitate municipalities' conversion to conventional street addressing and development of the necessary databases; software tools to facilitate their review and correction of the GIS data; support and training from the E9-1-1 staff and the regional planning commissions in the use of those tools; and accurate digital and paper maps showing the addresses and locations of structures. These valuable maps can be used and developed for a variety of purposes. To date, 247 municipalities are involved in the GIS mapping and database program.

In 1995, the Board adopted common sense addressing standards. Municipalities have tailored them to meet their own needs when it comes to things such as road names, measuring, numbering, ordinances, etc. Towns that already have conventional street addressing systems have had the option to grandfather their systems or to re-address if they have seen the need to

upgrade to a more functional and flexible type of system. Once this work is done, the United States Postal Service, which has been working with municipalities to implement the addressing changes, will deliver the new address notifications at no cost to towns.

Phase II of the implementation will be to install and test the telecommunications network, databases, and equipment at each of Vermont's 13 Public Safety Answering Points. The E9-1-1 Board went out to bid in the fall of 1995 and selected NYNEX, which was the lowest bid, from among three finalists. The resulting contract included an 18 month installation and testing period and a 5 year maintenance agreement. This contract was submitted to the Agency of Administration for review in May and was approved in November. The lengthy process has effectively moved the target date for full implementation from July 1997 to May 1998. However, this appears to be a blessing in disguise. Many towns require significantly more time to review and correct the GIS mapping and addressing data than was originally built into the project timeline. For towns that are ready, we still expect that implementation will begin in the summer of 1997, although statewide implementation will not be complete until May of 1998.

These first two phases of implementation require the most effort. This is no small undertaking when work is being done locally by volunteers. For all the volunteers -- thank you and take heart! Keep in mind that once the initial work is done, the maintenance phase is simple and straightforward. The effort of the 9-1-1 volunteers is vital to the successful implementation of a reliable enhanced 9-1-1 system. We hope each participating municipality will show appreciation for the volunteers who are making enhanced 9-1-1 possible for them. My staff and I count it a great privilege to be working alongside you! The Enhanced 9-1-1 Board can be reached at 1-800-342-4911, 1-800-734-8390 (TTY), mailing address 58 East State Street, Drawer 20, Montpelier, VT 05620-6501.



SOUTHWESTERN VERMONT COUNCIL ON AGING

Report to the Citizens of West Rutland

The Council on Aging provided the following services to elder residents of the West Rutland community during our last fiscal year:

Senior Meals: 4,090 meals were prepared and delivered to the homes of 32 frail elders who were homebound and unable to prepare a meal. This service is frequently referred to as "Meals on Wheels." In addition, 23 older persons participated at one or more of the luncheon sites supported by this agency, enjoying 42 meals at those locations.

Case Management Assistance: 33 elder residents of West Rutland utilized the services of our Case Management staff who assisted elders with applications, re-certifications and problem solving for a variety of supportive programs such as Fuel Assistance, SSI, Medicaid, Medicaid Waiver, Food Stamps, etc. Case Management staff also provided specialized support and assistance to frail and vulnerable elders who were facing long term care placement. Case Managers helped those who wished to remain independent find and link up with the available services and supports.

Other Service Support: The Council on Aging also provided assistance to West Rutland elders through such efforts as: 1) Information and Assistance support via our "Senior HelpLine." This toll free telephone service (1-800-642-5119) enabled elders, family members and others learn about and connect with needed services and programs available for older persons; 2) Health benefit counseling and health insurance form filing assistance through its HICA Program; 3) Peer Counseling Support for elders dealing with grief and depression brought on by various life changing events; 4) Legal service support through a contract with the Senior Law Project; 5) Transportation assistance through contracts with Marble Valley Regional Transit's "Elders on the Go" and the One 2 One Program sponsored by Rutland Community Programs; 6) Information about elder issues through the "Elder Connection" column appearing weekly in the Rutland Herald, written by Barbara Hanson, SVCOA's Community Resource Director.

BROC

Bennington-Rutland Opportunity Council, Inc.

Your Community Action Agency

December 30, 1998

Board of Selectmen
Town of West Rutland
PO Box 115
West Rutland, VT 05777

Dear Board of Selectmen:

During Fiscal 1998 **BROC** provided a total of \$74,358.43 in assistance to West Rutland area residents. Specifically, we provided:

- ♦ \$11,098.56 in direct assistance (fuel, electric, housing) for 98 households through our Community Services & Outreach department,
- ♦ Meals valued at \$1,043.61 for 60 households through our Emergency Food Shelf,
- ♦ \$19,128.26 in Energy Conservation and Weatherization measures for 7 households,
- ♦ \$22,369.00 reimbursement to 7 day care home providers (approx. 70 children) through our Child and Adult Care Food Program, and
- ♦ Technical assistance to 13 clients through our Microbusiness Development Program, securing funding for 4 clients in the amount of \$20,719

Each year we seek minimum funding from the towns in our forty-three town service area. **Our 1999 request for funding from West Rutland is \$1,250.** The support we receive from the towns provides direct services - emergency financial assistance, temporary housing, food, or fuel - to individuals and families in need.

Thank you for your consideration of this request. **BROC** and the low-income residents of your community are grateful for your support.

Sincerely,



Linda G. Rooker
Executive Director

LGR/pas
Enclosures

RUTLAND MENTAL HEALTH SERVICES

Rutland Mental Health Services (d.b.a. Rutland Area Community Services) appreciates the town of West Rutland's support for local services which becomes more critical as we deal with changes in the way health care is provided, while consistently maintaining a high standard of quality.

Rutland Mental Health Services (RMHS) asks the citizens of West Rutland to continue to support our services provided by the following programs:

- The Evergreen Center is a comprehensive mental health and substance abuse outpatient treatment center which serves children, adolescents and adults through a variety of programs provided by psychiatrists, social workers, psychologists, activity therapists, mental health counselors, nurses and drug and alcohol counselors.
- Community Access Program assists people with developmental disabilities in achieving their personal goals. Services are provided throughout Rutland County.

During the fiscal year 1998, Rutland Mental Health Services provided 47,763 hours of service to 124 West Rutland area residents. RMHS provides comprehensive mental health and substance abuse treatment as well as services to developmentally disabled people. These services are provided regardless of ability to pay. Fees collected cover only a portion of the actual cost.

The generous financial support of towns such as West Rutland assures that quality services will be available for their families, friends and neighbors. This year's request is for \$3,304.00. We invite you to contact our agency (775-8224) with any questions you may have.

Mark G. Monson
President/Chief Executive Officer

Lawrence G. Jensen, Chairman
Board of Directors

- Article #11 Shall the Town vote to appropriate the sum of \$4,500.00 to support the Rutland Area Visiting Nurses Association, Inc.?
YES 494 NO 121 PASSED
- Article #12 Shall the Town vote to appropriate the sum of \$14,688.00 (\$6.00 per capita) to maintain the services of the Rutland Regional Ambulance?
YES 506 NO 112 PASSED
- Article #13 Shall the Town vote to appropriate the sum of \$3,384 for the support of Rutland Area Community Services (formerly Rutland Mental Health Services, Inc.) so that these services can be maintained?
YES 322 NO 283 PASSED
- Article #14 Shall the Town vote to authorize the Selectmen to contract with the West Rutland Fire District #1 and to appropriate the amount of \$46,250 for town-wide fire protection and emergency services?
YES 448 NO 148 PASSED
- Article #15 Shall the Town vote to appropriate the sum of \$3,500 to West Rutland Development Corporation, Inc. for marketing and permitting of the Industrial Park?
YES 372 NO 246 PASSED
- Article #16 Shall the Town vote to appropriate the sum of \$300.00 to support the Rutland Area Hospice, Inc.?
YES 414 NO 196 PASSED
- Article #17 Shall the Town vote to appropriate the sum of \$1,250.00 to support Bennington-Rutland Opportunity Council, Inc. (BROC)?
YES 297 NO 311 DEFEATED
- Article #18 Shall the Town vote to appropriate the sum of \$500. to the Rutland Economic Development Corporation (REDC) for the purpose of development promotion?
YES 321 NO 286 PASSED

Chester Brown Jr.
Chester Brown, Jr. Chairman

Nicola L. Notte
Nicola Notte

Joseph Baker
Joseph Baker

Paula Mumford
Paula Mumford

Robert Keiley, Jr.
Robert Keiley, Jr.

BOARD OF SELECTMEN

March 5, 1996 Town Meeting Election Results received for record this 5th day of March A.D., 1996 9:00 AM.

Attest: *Joseph Baker*
TOWN CLERK

WEST RUTLAND TOWN CLERK'S OFFICE
RECEIVED FOR RECORD

29th day of January A.D. 1996

At 9 O'Clock 00 Minutes A M

And Recorded in Town Meeting & Misc.

Book 5 Page 288

Attest: *Joseph Baker* Town Clerk

Town of West Rutland School District
West Rutland, Vermont 05777
WAKING

DN 5

286

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi-Purpose room of the High School in said Town on Monday, March 4, 1996 at 7:00 P.M. to discuss the following matters to wit:

1. To hear and act upon the reports of the Town of West Rutland School District.
2. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, March 5, 1996 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant Street (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matters to wit:

1. Shall the Town School District appropriate a sum not to exceed Seven Thousand, Five Hundred (\$7,500) to support student transportation for distances of one mile and beyond the school?
2. To elect other School District officials as required by law.

Yes 321 NO 291 PASSED

West Rutland, Vermont
January 31, 1996

BOARD OF SCHOOL DIRECTORS

June Atwood
June Atwood, Chairperson

Joseph Riter
Joseph Riter, Vice Chairperson

Michael O'Brien
Michael O'Brien, Clerk

Kim Conway
Kim Conway, Member

Carl Serrani
Carl Serrani, Member

WEST RUTLAND TOWN CLERK'S OFFICE
RECEIVED FOR RECORD

1st day of February A.D. 1996

At 9 O'Clock 00 Minutes P.M.

And Resolved Town Meeting is when

Book 5 Page 286

Attest Joseph Riter Town Clerk

Received for record this 1st day of February A.D., 1996 at 10:00 AM.

Attest:

Joseph Riter
TOWN CLERK

ELECTION RESULTS OF March 5, 1996 ELECTION

Article 42
School Moderator
Rupfner, Gary R. 559 WINNER
School Director 3 year term
Riter, Joseph 487 WINNER
School Director 1 year term Pick 2
Atwood, June 453 WINNER
Serrani, Carl 470 WINNER

March 5, 1996 Election Results received for record this 6th day of March A.D., 1996 at 9:00 AM.

Attest:

Joseph Riter
TOWN CLERK

The Town Hall

The Town Hall was built in 1908. It used to be on Campbell Street. In the Town Hall people used to have plays in the Town Hall but not any more. The man who built it was Charles Paige. Listed in the National Register of Historic places.

-By Sarah Bowen. I am in 3rd grade, Miss P's class.

Town Report Art. This year's creative Town Report cover is done by **Sarah Bowen**, Grade 3, from the West Rutland School. The runner-up to this year's cover contest, as seen on the inside back cover, was submitted by **Jessica Baker**, Grade 8, from the West Rutland School. Both will receive a \$100 savings bond for their creative work. The winners were selected from among 64 West Rutland School student submissions. Honorable mention is given to **April Bedard**, Grade 8, and **James Carini**, Grade 5 for their fine efforts, too. These two will receive a \$50 savings bond, each. Congratulations everybody!

The school, grouped from grades K-5 and 6-12, was asked to either draw or submit a photo symbolizing historic West Rutland, including a short essay, for this year's Annual Report. The Selectboard enjoyed the school's response and would like to thank all those who participated in this year's contest.

Town of West Rutland
P.O. Box 60
West Rutland, VT 05777

BULK RATE
U.S. POSTAGE
PAID
WEST RUTLAND
VERMONT 05777
Permit No. 3

Rutland Historical Society
101 Center Street
Rutland, Vermont 05701

